

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE 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)
	:	:	Obj. Deadline: 11/1/2010 at 4:00 p.m. (EDT)
	-----X		

**NOTICE OF FILING MONTHLY FEE AND SERVICES REPORT
OF ALVAREZ & MARSAL AS RESTRUCTURING ADVISORS FOR THE
DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD FROM
SEPTEMBER 1, 2010 THROUGH SEPTEMBER 30, 2010**

PLEASE TAKE NOTICE THAT pursuant to that certain Order Authorizing the Employment and Retention of Alvarez & Marsal North America, LLC (“A&M”) as Restructuring Advisors for the Debtors and Debtors in Possession, dated November 7, 2008 [Docket No. 246], attached is a monthly fee and services report (“Report”) from A&M for the time period of September 1, 2010 through September 30, 2010.

PLEASE TAKE FURTHER NOTICE THAT objections, if any, must be filed with the Clerk of the Bankruptcy Court for the District of Delaware, 824 North Market Street, Wilmington, Delaware 19801, and be served upon and received by: (i) the Debtors, Washington Mutual, Inc., c/o Alvarez and Marsal, 1301 Second Avenue, WMC3301, Seattle, WA 98101, (Attn: John Maciel, Esq.); (ii) counsel to the Debtors Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Marcia L. Goldstein, Esq. and Brian S. Rosen, Esq.); (iii) co-counsel to the Debtors, Richards, Layton & Finger, P.A., One Rodney Square, P.O.

¹ The Debtors in these chapter 11 cases along with the last four digits of each Debtor’s federal tax identification number are: (i) Washington Mutual, Inc. (3725); and (ii) WMI Investment Corp. (5395). The Debtors’ principal offices are located at 925 Fourth Avenue, Seattle, Washington 98104.

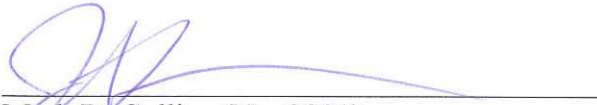


Box 551, Wilmington, Delaware 19899 (Attn: Mark D. Collins, Esq.); (iv) Office of the U.S. Trustee, District of Delaware, J. Caleb Boggs Federal Building, 844 King Street, Suite 2313, Lockbox 35, Wilmington, Delaware 19801 (Attn: Joseph J. McMahon, Jr., Esq.); (v) the Official Committee of Unsecured Creditors, Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, NY 10036, (Attn: Fred S. Hodara, Esq.); Akin Gump Strauss Hauer & Feld LLP, 1333 New Hampshire Avenue, N.W. (Attn: Scott L. Alberino, Esq.); Akin Grump Strauss Hauer & Feld LLP, 2029 Century Park East, Suite 2400, Los Angeles, California 90067-3012 (Attn: Peter J. Gurfein, Esq. and David P. Simonds, Esq.); and Pepper Hamilton LLP, Hercules Plaza, Suite 5100, 1313 N. Market Street, Wilmington, Delaware 19801 (David B. Stratton, Esq. and Evelyn J. Meltzer, Esq.) so as to be received no later than **November 1, 2010 at 4:00 p.m. (EDT)**.

PLEASE TAKE FURTHER NOTICE THAT only those objections that are timely filed, served and received will be considered by the Court. If an objection is properly filed and served and such objection is not otherwise resolved, or the Court determines that a hearing should be held in respect of the Report, a hearing will be held at a time convenient to the Court.

Dated: October 12, 2010
Wilmington, Delaware

Respectfully submitted,



Mark D. Collins (No. 2981)
Chun I. Jang (No. 4790)
Julie A. Finocchiaro (No. 5303)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square
920 North King Street
Wilmington, DE 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701

– and –

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

Attorneys for the Debtors and Debtors in Possession



ALVAREZ & MARSAL

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

October 11, 2010

Robert Williams
President
Washington Mutual, Inc.
925 Fourth Avenue, Suite 2500
Seattle, WA 98104

Dear Robert:

Please find attached Alvarez & Marsal's invoice for professional services rendered to Washington Mutual, Inc. for the period September 1 - September 30, 2010. Per the terms of our engagement letter, payment is due upon receipt.

Please let me know if you have any questions regarding this invoice. We appreciate the opportunity to be of service to you.

Sincerely,

Bill Kosturos

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



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October 11, 2010

Robert Williams
President
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925 Fourth Avenue, Suite 2500
Seattle, WA 98104

INVOICE #: 83432 - 24

SPECIAL SERVICES RENDERED
By Alvarez & Marsal

	<u>Total</u>
Fees: 9/1 - 9/30/2010	
Restructuring	\$ 664,388.50
DAF (Litigation)	592,948.00
Insurance	2,540.00
Tax (Federal, State & Local)	122,104.00
Tax (Compliance)	68,184.50
Tax (Pension Plan & Benefits)	187,891.50
Total Fees:	<u>\$ 1,638,056.50</u>
Out-of-Pocket Expenses:	\$ 52,881.95
TOTAL DUE:	<u><u>\$ 1,690,938.45</u></u>

Note:

Detail by person provided on separate pages.

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



ALVAREZ & MARSAL

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**Expense Detail
Period Covering
9/1 - 9/30/2010**

Airfare	\$	19,463.00
Ground Transportation		6,891.00
Meals		5,097.14
Hotel		18,955.69
Telecom		967.25
Miscellaneous		<u>1,507.87</u>
Total Out-of-Pocket Expenses	\$	<u><u>52,881.95</u></u>



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October 11, 2010

Robert Williams
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925 Fourth Avenue, Suite 2500
Seattle, WA 98104

INVOICE #: 83432 - 24

SPECIAL SERVICES RENDERED
By Alvarez & Marsal

		<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees:	9/1 - 9/30/2010			
Restructuring				
Kosturos		104.00	\$ 725	\$ 75,400.00
Maciel		176.40	590	104,076.00
Wells		131.10	575	75,382.50
Goulding		145.70	575	83,777.50
Jain		186.50	510	95,115.00
Arko		180.25	450	81,112.50
Fisher		184.50	450	83,025.00
Truong		175.00	380	66,500.00
				<u>\$ 664,388.50</u>

Washington Mutual, Inc. (83432)

Time Summary

Kosturos

Restructuring

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	3.50	\$ 725	\$ 2,537.50	Negotiations re: settlement agreement, discovery issues, tax update
Thur	9/2/2010	3.50	725	2,537.50	Negotiations re: settlement agreement, discovery issues,
Fri	9/3/2010	4.50	725	3,262.50	Review of examiner issues and summary, discovery issues
Tues	9/7/2010	7.50	725	5,437.50	Court attendance by phone, discussion with counsel, examiner issues, discovery issues
Wed	9/8/2010	4.00	725	2,900.00	Call with counsel, discovery issues, calls with constituents
Thur	9/9/2010	3.50	725	2,537.50	Discovery issues, calls with constituents
Fri	9/10/2010	4.50	725	3,262.50	Discovery issues, calls with constituents, call with UCC, WMRRIC issues
Mon	9/13/2010	4.50	725	3,262.50	Review of WMRRIC issues, calls with constituents, settlement agreement issues
Tues	9/14/2010	5.50	725	3,987.50	Working group call, call with constituents, examiner issues, review of legal summary
Wed	9/15/2010	7.50	725	5,437.50	Examiner issues, review of legal summary, legal update call
Thur	9/16/2010	5.50	725	3,987.50	Legal calls, calls with constituents, review of settlement agreement issues
Fri	9/17/2010	4.50	725	3,262.50	Call with UCC < WMRRIC issues, tax update calls with constituents
Mon	9/20/2010	8.50	725	6,162.50	Prepare for FDIC meeting, WMRRIC issues, Settlement agreement review
Tues	9/21/2010	8.50	725	6,162.50	FDIC meeting, settlement agreement issues, calls with constituents, examiner discovery issues
Wed	9/22/2010	5.50	725	3,987.50	Discussion of settlement agreement issues, calls with constituents, discovery issues, WMRRIC sale issues
Thur	9/23/2010	2.50	725	1,812.50	Discussion of settlement agreement issues, calls with constituents, discovery issues,
Fri	9/24/2010	2.50	725	1,812.50	Discussion of settlement agreement issues, calls with constituents, discovery issues,
Mon	9/27/2010	2.50	725	1,812.50	Calls with constituents, negotiations of settlement agreement
Tues	9/28/2010	3.50	725	2,537.50	Calls with constituents, negotiations of settlement agreement
Wed	9/29/2010	8.50	725	6,162.50	Examiner prep calls, review of settlement agreement, negotiations of settlement agreement
Thur	9/30/2010	3.50	725	2,537.50	Negotiations of settlement agreement, calls with lawyers, internal calls
		<u>104.00</u>		<u>\$ 75,400.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Maciel

Restructuring

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	10.10	\$ 590	\$ 5,959.00	Case admin. TPS deliverables. Bank Bondholder interrogatory. Claims issues
Thur	9/2/2010	4.50	590	2,655.00	Review BBH interrogatory results. Tolling issues. Claims reconciliation issues.
Fri	9/3/2010	3.10	590	1,829.00	Discovery issues. BBH Interrogatory questions.
Sun	9/5/2010	2.10	590	1,239.00	Review examiner brief and supplement.
Mon	9/6/2010	1.80	590	1,062.00	Review examiner brief and supplement. Case administration
Tues	9/7/2010	11.30	590	6,667.00	Finance meeting. Hearing and follow up. Addressing additional equity committee requests. Claims issues
Wed	9/8/2010	10.00	590	5,900.00	Claims review and follow up. Case administration. Follow up on executory contract claims. Plan issue resolution
Thur	9/9/2010	10.30	590	6,077.00	Examiner brief review. BBH Interrogatory. Case administration
Fri	9/10/2010	4.40	590	2,596.00	BBH Interrogatory/discovery overview. Examiner brief review.
Mon	9/13/2010	10.40	590	6,136.00	Examiner requests. BBH interrogatory response. Tax meeting and follow up issues.
Tues	9/14/2010	11.80	590	6,962.00	Preference / Avoidance action requests. Equity Committee payment review. Finance meeting and follow up. Principal claim
Wed	9/15/2010	10.00	590	5,900.00	Principal claim. Examiner brief review. Claims review. Preference / avoidance action request
Thur	9/16/2010	13.60	590	8,024.00	Preference / avoidance action requests. Equity Committee payment review. Monthly close review. Case admin
Fri	9/17/2010	2.00	590	1,180.00	Review equity committee request. CIC summary
Mon	9/20/2010	10.80	590	6,372.00	Tax meeting. Preference / tolling agreement work. Bank Bondholder responses. Objection review
Tues	9/21/2010	9.40	590	5,546.00	Avoidance action / tolling agreement research on employee contracts. Vendor claim review. Omni objection review
Wed	9/22/2010	10.30	590	6,077.00	Wrap up tolling/avoidance action work for deadline. Bank Bondholder discovery request. Vendor claim meeting and follow up. Examiner claim summary
Thur	9/23/2010	10.20	590	6,018.00	MOR adjustments and review. Discovery issue resolution. Deferred compensation analyses. Claims summary for examiner
Fri	9/24/2010	4.90	590	2,891.00	Omnibus hearing. Claims summary for examiner. Privilege log. Professionals call.
Sun	9/26/2010	2.30	590	1,357.00	Review BBH response items. Work on examiner report
Tues	9/28/2010	4.20	590	2,478.00	Review BBH response. Review the claims summaries for UCC presentation.
Wed	9/29/2010	15.40	590	9,086.00	Finance, bankruptcy, employee claims and vendor claims meeting meetings. UCC claims meeting. BBH discovery update. Settlement review. Examiner response. Disclosure statement and plan changes.
Thur	9/30/2010	3.50	590	2,065.00	BBH update call. Settlement review
		<u>176.40</u>		<u>\$ 104,076.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Goulding

Restructuring

Day	Date	Time	Rate	Billings	Description
Wed	9/1/2010	9.70	\$ 575	\$ 5,577.50	Reviewed disbursements for the week; discussion of items for the examiner brief; prepared follow up information for the examiner
Thur	9/2/2010	8.10	575	4,657.50	Additional discussions related to D&O insurance renewal; worked on various items related to opening the tax refund holding account
Fri	9/3/2010	2.10	575	1,207.50	Continued work on opening the tax refund holding account
Sat	9/4/2010	1.60	575	920.00	Reviewed memos to the examiner
Tues	9/7/2010	10.20	575	5,865.00	Weekly finance meeting; continued work on opening the tax refund holding account; discussions on renewing the D&O insurance; reviewed cash flow from last week
Wed	9/8/2010	9.90	575	5,692.50	Weekly bankruptcy team call; various pension plan discussions; review of memo to the examiner; ongoing work to establish the tax refund holding account
Thur	9/9/2010	8.40	575	4,830.00	Review of memo to the examiner; ongoing work to establish the tax refund holding account; insurance discussions
Fri	9/10/2010	5.50	575	3,162.50	Continued work on escrow account; Pension Investment Committee meeting; weekly call with professionals
Sun	9/12/2010	0.70	575	402.50	Reviewed and sent emails related to opening the escrow account
Mon	9/13/2010	10.70	575	6,152.50	Prepared follow up items for the examiner; continued work on the escrow account; reviewed pension financials
Tues	9/14/2010	10.10	575	5,807.50	Weekly bankruptcy call; weekly finance meeting; review of pension financials; review of cash flow from last week; calls with FDIC and JPMC re: settlement agreement extension
Wed	9/15/2010	9.30	575	5,347.50	D&O renewal discussions; reviewed and approved disbursements for the week; continued work on opening tax refund escrow; preparation of information for the examiner
Thur	9/16/2010	9.60	575	5,520.00	Discussion regarding finalizing Tax Refund Escrow Account; ongoing work on the Tax Refund Escrow Account; discussion on next steps on claims;
Fri	9/17/2010	6.50	575	3,737.50	Finalizing Tax Refund Escrow Account; Weekly call with FTI / Akin
Mon	9/20/2010	8.00	575	4,600.00	Preparation for meeting with the FDIC;
Tues	9/21/2010	9.70	575	5,577.50	Meetings with the FDIC to discuss plan process and settlement agreement; reviewed cash flow from last week
Wed	9/22/2010	9.50	575	5,462.50	Call to discuss potential WMMRC Sale; Pension Appeals Committee meeting; meeting and discussions on disbursing agent and with Wells Fargo on Tax Refund Escrow
Thur	9/23/2010	7.60	575	4,370.00	Finalizing of Tax Refund Escrow Account; Reviewed Keystone Escrow Letter;
Fri	9/24/2010	4.80	575	2,760.00	Discussion regarding Keystone Escrow; Discussion regarding discovery production; weekly call with FTI/Akin
Mon	9/27/2010	1.70	575	977.50	Reviewed cash flow from last week; approved disbursements.
Wed	9/29/2010	0.60	575	345.00	Discussed edits to the Disclosure Statement; prepared updated information for the DS.
Thur	9/30/2010	1.40	575	805.00	Discussed edits to the Disclosure Statement; prepared updated information for the DS.
		<u>145.70</u>		<u>\$ 83,777.50</u>	

Washington Mutual, Inc. (83432)

Time Summary

Wells

Restructuring

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	6.10	\$ 575	\$ 3,507.50	WMMRC Annual meeting; Andersen discussion/mediation; WMMRC cession review; Assurant follow-up
Thur	9/2/2010	1.30	575	747.50	ELIP follow-up; SA discussion/diligence
Tues	9/7/2010	8.80	575	5,060.00	WMMRC Accounting Entries; Weekly Finance call; ELIP/SELIP Update; WMMRC Expenses
Wed	9/8/2010	9.30	575	5,347.50	WMMRC model update for July; WMMRC Diligence request for FTI; BOLI discussion on Sept Anniv; Cession updates
Thur	9/9/2010	10.60	575	6,095.00	Cession updates; Process ELIP-LS forms; ; Insurance Call; Alexander mediation discussion/strategy
Fri	9/10/2010	3.20	575	1,840.00	Professionals Call; cession updates
Mon	9/13/2010	5.60	575	3,220.00	Tax Call re: WMMRC; Comments on Atty docs; BOLI Monetization; Data Room follow-up for Examiner
Tues	9/14/2010	7.20	575	4,140.00	Internal WMI Call; Finance Meeting; Discussion with UCC/Akin re: BOLI/COLI; ELIP Wind-down discussion
Wed	9/15/2010	6.70	575	3,852.50	WMMRC discussion/follow up with FTI; BOLI/COI presentation edits; Disc Stmt revisions on projections
Thur	9/16/2010	7.10	575	4,082.50	Update BOLI/COI presentation and edit; Accounting review call; Update IB matrix and group update; WMMRC CF
Fri	9/17/2010	4.80	575	2,760.00	Professionals Call; Discussion with AON re: Insurance; BOLI Examiner Follow-up; Tax basis research
Mon	9/20/2010	11.70	575	6,727.50	Internal BOLI/COI Call; Review draft Milliman actuary results; Update WMMRC projections; BOLI/COI Review & discussion with FTI
Tues	9/21/2010	9.80	575	5,635.00	Discussion with Blackstone re: WMMRC; Professionals Call; Examiner call re: BOLI/COI & Def Comp
Wed	9/22/2010	9.70	575	5,577.50	Transaction call with counsel and follow-up; ELIP SC Call & strategy discussion; Disclosure statement updates
Thur	9/23/2010	8.20	575	4,715.00	WMI Board Call; Def Comp reconciliation; Tax basis review and diligence documents
Fri	9/24/2010	3.10	575	1,782.50	SELIP Settlement Review; WMMRC Invoices; IB update
Tues	9/28/2010	5.80	575	3,335.00	SELIP Settlement Review Docs; WMMRC cession updates
Wed	9/29/2010	9.90	575	5,692.50	Examiner Call; Internal call re: deposits; ELIP/SELIP Discussion w/Counsel; Review of SELIP Settlement; Finance Meeting
Thur	9/30/2010	2.20	575	1,265.00	Review SA Docs for SELIP; Examiner Brief Review
		<u>131.10</u>		<u>\$ 75,382.50</u>	

Washington Mutual, Inc. (83432)

Time Summary

Jain

Restructuring

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	10.00	\$ 510	\$ 5,100.00	AOC preferred stock redemption discussion; Follow-up to 2005 WaMu 1031 payroll tax issue;
Thur	9/2/2010	9.50	510	4,845.00	Update on remaining owned AOC loans; Historical entity merger (pre BK) with treasury
Fri	9/3/2010	5.00	510	2,550.00	WT CCB stipulation agreement and DB CCB claim review; Further discussion with D&O brokers
Tues	9/7/2010	12.50	510	6,375.00	and potential pricing on renewed policy; Fannie revised settlement review
Wed	9/8/2010	10.25	510	5,227.50	Discussion on D&O policy (structure, size, retention, etc.); AOC preferred stock redemption
Thur	9/9/2010	9.50	510	4,845.00	discussion; WaMu 1031 file retention plan of action
Fri	9/10/2010	7.75	510	3,952.50	Weekly finance meeting; Review of memorandum prepared in regards to WaMu 1031 file retention;
Mon	9/13/2010	11.00	510	5,610.00	Further discussion on D&O policy renewal
Tues	9/14/2010	11.50	510	5,865.00	Claims updates; WM Aircraft CA Board of Equalization follow-up; Fannie form CE Transfer review;
Wed	9/15/2010	10.25	510	5,227.50	Broker retention letter review and comments
Thur	9/16/2010	9.25	510	4,717.50	Principal claim objection reply letter review; AOC action plan update; Fannie settlement discussion
Fri	9/17/2010	3.50	510	1,785.00	(Form 629 inclusion); Semi-monthly insurance call
Mon	9/20/2010	10.50	510	5,355.00	D&O negotiation strategy discussion; Weekly professional call; Downs vs. ADI case update and
Tues	9/21/2010	9.75	510	4,972.50	recommendation review; PFG claim review.
Wed	9/22/2010	9.50	510	4,845.00	Fannie settlement final draft preparation; D&O broker material gathering; WaMu 1031 go forward
Thur	9/23/2010	9.50	510	4,845.00	file policy retention meeting; PFG reply discussion
Fri	9/24/2010	4.50	510	2,295.00	Weekly finance meeting; PFG claim basis review and calculation; PFG objection response review;
Mon	9/27/2010	2.75	510	1,402.50	Data site pricing sheet discussion
Tues	9/28/2010	5.50	510	2,805.00	Carrier update on bankruptcy process and liquidating trust; Discussion on PFG claim; PFG
Wed	9/29/2010	15.00	510	7,650.00	stipulated facts review; WaMu 1031 subpoena review and action plan
Thur	9/30/2010	9.50	510	4,845.00	Remaining claims objection meeting; August balance sheet close meeting; Subsidiary balance
					sheet review; AOC loan sale follow-up.
					Weekly professionals call; Insurance broker discussion on captive insurance business; Residual
					WaMu 1031 Exchange IP follow-up.
					Insurance presentation review and comments; Discussion with UCC on D&O renewal; D&O
					structure and premium discussion; WaMu 1031 fields review and discussion
					D&O board resolution review; Executory contract WM Advisors retention agreements review; Non
					documented AOC owned loan status meeting; Fannie final settlement review
					Sidley Austin invoice reconciliation; Recovery analysis revisit and incorporation of updated benefit
					claim numbers; Discussion with Fannie Mae on removal of Fannie claim and process
					Board call; WaMu 1031 Data site field capture review; Review of D&O binding terms; AOC owned
					loan status update with JPM
					D&O renewal runoff endorsement review, comments and edits; Updated summarized funded debt
					claim amounts for examiner; PIERS indenture trustee information confirmation
					Review of Data site price quote on WaMu 1031 file warehousing; Outstanding items update
					discussion on WaMu 1031 file management task list; Providian Technology share transfer follow
					AOC indemnity agreement and assignment exhibit review; Day Pitney letter regarding Keystone
					escrow review.
					D&O proof of insurance certificates; Documentation updates for non-documented AOC owned
					loans; Loan modification file review; Claims updates
					Recovery analysis updates to reflect new tax return numbers, post-petition claims, etc.; Liquidation
					analysis update; Plan and Disclosure Statement review and comments
		<u>186.50</u>		<u>\$ 95,115.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Arko

Restructuring

Day	Date	Time	Rate	Billings	Description
Wed	9/1/2010	10.25	\$ 450	\$ 4,612.50	Trade and executory claims call and follow up. WMB securitizations review and follow up. Tax claim question and follow up. Vendor stipulation review and follow up.
Thur	9/2/2010	9.75	450	4,387.50	Vendor claims call with JPMC and follow up. Forecast review and follow up. Non-substantive objection review and follow up. Guarantee stipulation review and follow up.
Fri	9/3/2010	3.50	450	1,575.00	Staffing review and follow up. Employee claims question and follow up. Non-substantive objection follow up.
Mon	9/6/2010	0.75	450	337.50	Review and follow up pertaining to the hearing. Correspondence review and follow up.
Tues	9/7/2010	10.25	450	4,612.50	Review of KCC claims report and follow up. Preparation for the trade and executory claims meeting. Finance meeting. Preparation for the finance meeting. WMI hearing.
Wed	9/8/2010	7.50	450	3,375.00	Trade and executory claims call and follow up. WMB securitizations follow up. Venture fund question and follow up.
Thur	9/9/2010	3.00	450	1,350.00	Staffing review and follow up. Accounting review and follow up.
Fri	9/10/2010	3.50	450	1,575.00	WMB securitizations review and follow up. Non-substantive employee claims objection review and follow up. Accounting review and follow up.
Mon	9/13/2010	10.35	450	4,657.50	Review of KCC claims report and follow up. Review and follow up pertaining to guarantee stipulation. Review and follow up pertaining to WMB tax claim. Review and follow up pertaining to subordinated claims.
Tues	9/14/2010	10.50	450	4,725.00	Preparation for the trade and executory claims meeting. Finance meeting. Preparation for the finance meeting. Follow up with KCC on database updates.
Wed	9/15/2010	9.50	450	4,275.00	Trade and executory claims meeting and follow up. Question and follow up pertaining to employee claims. Forecast review and follow up. Review and update of claims summaries and support for the claims call with Weil.
Thur	9/16/2010	10.50	450	4,725.00	Claims call with Weil and follow up. Review of Weil claims summary and follow up. Trade and executory claims call with Weil and JPMC. Review of JPMC vendor claim question and follow up.
Fri	9/17/2010	3.50	450	1,575.00	Forecast review and follow up. Staffing review and follow up. Work plan review and follow up. Equity claims review and follow up.
Mon	9/20/2010	9.50	450	4,275.00	Review of the KCC claims update. Preparation for the trade and executory claims call. Claims objection review and follow up.
Tues	9/21/2010	9.00	450	4,050.00	Preparation for the trade and executory claims call. Retention contract question and follow up. Compensation and benefits question and follow up. Claims register and summaries updates.
Wed	9/22/2010	9.15	450	4,117.50	Trade and executory claims call. Vendor call with JPMC. Review compensation and benefits claims summary.
Thur	9/23/2010	11.00	450	4,950.00	FTI request follow up. Prepetition vendor invoice question and follow up. KCC claims question and follow up. Equity claims question and follow up.
Fri	9/24/2010	5.75	450	2,587.50	Claims summary for examiner question and follow up. Staffing review and follow up. Forecast review and follow up.
Mon	9/27/2010	12.50	450	5,625.00	Review of KCC summary. Updates pertaining to claims register. Updates pertaining to claims summary. Review and follow up with Weil pertaining to claims objections.
Tues	9/28/2010	9.50	450	4,275.00	Preparation for the weekly finance meeting. Preparation for the FTI/Akin claims call. Preparation for the trade and executory claims call.
Wed	9/29/2010	11.00	450	4,950.00	Weekly finance meeting. Employee claims meeting. Trade and executory claims meeting. JPMC vendor claims meeting. FTI/Akin general claims call.
Thur	9/30/2010	10.00	450	4,500.00	Revision per claims summary request. Review of bond claims. Compilation of estimated allowed amounts. Equity claims review.
		<u>180.25</u>		<u>\$ 81,112.50</u>	

Washington Mutual, Inc. (83432)

Time Summary

Fisher

Restructuring

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	11.70	\$ 450	\$ 5,265.00	Review reinsurance financials; TPS status call; closing doc discussions and research; materials follow-up; coordinate and distribute remittance files; litigation and production discussions
Thur	9/2/2010	8.80	450	3,960.00	TPS status call; remittance follow-up; discussions on SA time period and FC; summary of materials process
Fri	9/3/2010	1.80	450	810.00	Review call materials; TPS status call; call and discussions with QE and DAF
Tues	9/7/2010	10.70	450	4,815.00	Hearing discussions; finance meeting; review examiner filing; court hearing; review reinsurance financials and begin update; TPS process discussions
Wed	9/8/2010	10.20	450	4,590.00	Response materials to examiner; revise reinsurance financials; reconcile cash and statements; create legal expense sensitivities; research ISDA materials; TPS process call and follow-ups
Thur	9/9/2010	8.40	450	3,780.00	Call with WGM and WMI; discussions on ISDAs; research financial reports; custodian data base discussion; B/C discussions and coordination
Fri	9/10/2010	4.80	450	2,160.00	Status call on TPS process; professionals call; materials review and research; discussions on
Mon	9/13/2010	10.30	450	4,635.00	Service provider policy research and distribution; basel and SA discussion; call with QE and file distribution; follow-up with legal and DAF
Tues	9/14/2010	10.80	450	4,860.00	Finance meeting; coordinate B/C materials; CB / blanket research and discussion; preference materials review; call prep
Wed	9/15/2010	10.60	450	4,770.00	Prepare W/P schedule; call with WGM and discussions with legal; research disclosure filing; PSI discussion with WGM and DAF; tax review and discussion
Thur	9/16/2010	9.30	450	4,185.00	Discussions with WGM, DAF on summary; update call; review reinsurance monthly reports; reinsurance overview comments; TPS discussions with legal
Fri	9/17/2010	4.90	450	2,205.00	Research response materials and discussions; call with legal; update call; reinsurance trust cash summary and basis discussion; reconfigure B/C materials and discussions
Mon	9/20/2010	10.90	450	4,905.00	Update reinsurance quarterly projections and prepare comparison; research custodians for response materials and follow-up discussions; call with legal; prepare BM response summary for legal
Tues	9/21/2010	10.10	450	4,545.00	Discussions on search process; call with reinsurance advisor and follow-up; compile and coordinate response materials; discussion with QE; research auditor materials
Wed	9/22/2010	9.60	450	4,320.00	Materials to DAF; discussions with QE; reinsurance call; revise production summary and DAF discussions; call on schedules and back-up; review latest disclosure draft and comment
Thur	9/23/2010	9.80	450	4,410.00	Reinsurance discussions and materials to adviser; contact updates; basis materials to tax; DAF discussions; production summary discussion and follow-ups; TPS update call
Fri	9/24/2010	3.80	450	1,710.00	Production summary call prep and discussion; update call; follow-up discussions and revise materials
Mon	9/27/2010	9.80	450	4,410.00	Compile and discuss back-up materials to schedules; review data tape materials for production; privilege review follow-up; discussion with reinsurance advisor; review transcript
Tues	9/28/2010	10.50	450	4,725.00	Research additional data tape material and redact for production; coordinate distribution to legal; organize and discuss response materials; revise production summary
Wed	9/29/2010	10.10	450	4,545.00	Revise and distribute production summary draft; finance meeting; research and discussions re: PO presentations and process; B/C follow-up; call on response materials
Thur	9/30/2010	7.60	450	3,420.00	Compile additional response materials and revise summary; research dividends and transfers against filings; distribute response materials; coordinate signatures; tax data access; B/C follow-up;
		<u>184.50</u>		<u>\$ 83,025.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Truong

Restructuring

Day	Date	Time	Rate	Billings	Description
Wed	9/1/2010	8.75	\$ 380	\$ 3,325.00	Review and entry of invoices; preparation of check runs for Co 70 and 481 for W/E 9/2/10; update of response to BBH interrogatory.
Thur	9/2/2010	8.50	380	3,230.00	Update of live cash flow model; preparation of unpaid bills analysis; review of deposit accounts.
Fri	9/3/2010	4.25	380	1,615.00	Update of 9/3/10 Cash Flow Model; preparation of month ending 8/31/10 closing entries; update of BBH interrogatory response.
Tues	9/7/2010	10.50	380	3,990.00	Download of bank account balances and historical transaction history; preparation of variance analysis for week ending 9/3/10; update of professional fee accrual; update of response to BBH interrogatory.
Wed	9/8/2010	8.75	380	3,325.00	Update of response to BBH interrogatory; research of vendor payments for support of tolling agreements; preparation of check runs for Co 70, 143, 275 and 481 for W/E 9/9/10.
Thur	9/9/2010	9.50	380	3,610.00	Research of vendor payments for support of tolling agreements; update of intercompany transactions for pre-petition period; preparation of month end schedules.
Fri	9/10/2010	3.50	380	1,330.00	Preparation of month end professional fee accrual for close of month ending 8/31/10; update of live cash flow model; discussion and update of response to BBH interrogatory.
Mon	9/13/2010	9.50	380	3,610.00	Rollforward of A/P for 9/9/10 check runs; update of post-petition debt calculations for all tranches; update and finalizing of response to BBH interrogatory.
Tues	9/14/2010	8.75	380	3,325.00	Download of bank account balances and historical transaction history; preparation of variance analysis for week ending 9/10/10; update of professional fee accrual; review of response to UCC request.
Wed	9/15/2010	9.25	380	3,515.00	Entry of invoices; research of vendor invoices; preparation of check runs for Co 70, 143, 275 and 481 for W/E 9/16/10; review of MOR-1 for month ending 8/31/10.
Thur	9/16/2010	8.25	380	3,135.00	Update of month end professional fee accrual for close of month ending 8/31/10; preparation of MOR-1B and MOR-4 for month ending 8/31/10.
Fri	9/17/2010	4.75	380	1,805.00	Update of MOR-1 and MOR-4B; update of live cash flow model.
Tues	9/21/2010	11.25	380	4,275.00	Download of bank account balances and historical transaction history; preparation of variance analysis for week ending 9/17/10; rollforward of A/P; discussion for update request for BBH interrogatory.
Wed	9/22/2010	10.75	380	4,085.00	Discussion with Counsel in regards to BBH interrogatory; preparation of response and documentation for BBH interrogatory request 8; entry of invoices; research of vendor invoices; preparation of check runs for Co 70.
Thur	9/23/2010	9.75	380	3,705.00	Update of response to BBH interrogatory; research of MOR-1B as of Jul'10; vendor invoice research for pre-petition amounts.
Fri	9/24/2010	6.75	380	2,565.00	Update of live cash flow model; research of accounts on BofA's systems; update of BBH interrogatory responses; update of debt calculations for refreshed determination dates.
Mon	9/27/2010	10.50	380	3,990.00	Rollforward of A/P for 9/23/10 check run; update of professional fee accrual; review of court docket for A/P related tasks; update of live cash flow model.
Tues	9/28/2010	8.75	380	3,325.00	Download of bank account balances and historical transaction history; preparation of variance analysis for week ending 9/24/10; update of response documents to bank bondholders.
Wed	9/29/2010	14.50	380	5,510.00	Entry of invoices; research of vendor invoices; preparation of check runs for Co 70, 143 and 275; discussion with Counsel in reference to BBH interrogatory; preparation of responsive documents; update of liquidation and recovery analysis.
Thur	9/30/2010	8.50	380	3,230.00	Discussion with Counsel in regards to BBH interrogatory; update of response and documentation for BBH interrogatory requests; update of liquidation and recovery analysis.
		<u>175.00</u>		<u>\$ 66,500.00</u>	



ALVAREZ & MARSAL

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October 11, 2010

Robert Williams
President
Washington Mutual, Inc.
925 Fourth Avenue, Suite 2500
Seattle, WA 98104

INVOICE #: 83432 - 24

SPECIAL SERVICES RENDERED
By Alvarez & Marsal

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees: 9/1 - 9/30/2010			
DAF (Litigation)			
Kindy	1.00	\$ 635	\$ 635.00
Langenkamp	212.00	575	121,900.00
Kamran	215.50	575	123,912.50
Mollat	71.25	510	36,337.50
Griffith	242.00	425	102,850.00
Evans	8.40	425	3,570.00
Matarelli	142.00	425	60,350.00
Holton	236.00	380	89,680.00
Edmiston	36.00	380	13,680.00
Sharma	105.35	380	40,033.00
			<u>\$ 592,948.00</u>

Washington Mutual, Inc. (83432)

Time Summary

Kindy

DAF

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	9/9/2010	0.50	\$ 635	\$ 317.50	Quality Control discussions.
Thur	9/23/2010	0.50	635	317.50	Quality Control discussions.
		<u>1.00</u>		<u>\$ 635.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Langenkamp

DAF

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	13.25	\$ 575	\$ 7,618.75	Work with counsel on TPS discovery and production issues. Work on identification and processing of data responsive to adversary discovery requests. Work on quality control issues related to processing and production for adversary proceedings. Work with counsel on issues related to privilege review and logs.
Thur	9/2/2010	10.50	575	6,037.50	Work on quality control issues related to TPS data room production. Work with counsel on production issues for SEC investigation. Work on processing and production issues for SEC investigation subpoena. Work with JPMC on issues related to vendor trade claims. Work on issues related to potential privilege log project.
Fri	9/3/2010	12.75	575	7,331.25	Work on data load issues for keyword review in adversary proceedings. Work on discovery status issues with counsel for TPS proceedings. Work on data access issues related to JPMC PSI production dataset. Work on quality control issues related to SEC subpoena response. Work with counsel on production issues for SEC response.
Sat	9/4/2010	1.50	575	862.50	Work on production issues for SEC data request. Work with counsel on review issues for adversary proceedings.
Sun	9/5/2010	1.75	575	1,006.25	Work on quality control issues for SEC data production. Work on document review issues for TPS discovery.
Tues	9/7/2010	10.75	575	6,181.25	Work on follow up production issues related to SEC document request. Work on quality control issues for document coding project for TPS production. Work with counsel on potential email review project. Work on processing and production issues related to adversary proceedings.
Wed	9/8/2010	10.50	575	6,037.50	Work on privilege log issues related to plan confirmation. Work on identification and quantification of potentially privileged and non-privileged documents for review purposes. Follow up on outstanding data request items for plan confirmation discovery. Work on custodial identification and collection issues for adversary proceedings.
Thur	9/9/2010	10.50	575	6,037.50	Work with counsel on TPS production issues. Work with client on document review technology issues. Work on production issues related to Board of Director meeting minutes for production in plan confirmation discovery. Work on processing issues related to document review in adversary proceedings. Work on quality control issues related to TPS document production.
Fri	9/10/2010	8.75	575	5,031.25	Work with counsel on bates numbering methodology and other production issues responsive to questions raised by opposing counsel. Work on data collection and identification issues related to adversary proceedings. Work on data collection issues related to examiner requests.
Mon	9/13/2010	10.25	575	5,893.75	Work with counsel on draft and final responses to opposing parties in adversary proceedings. Work on production issues related to USAO investigation subpoenas. Work on quality control issues related to examiner data requests. Work on issues related to document review for adversary proceedings.
Tues	9/14/2010	11.25	575	6,468.75	Work on collection and processing issues related to examiner data requests. Work quality control issues related to data requests in adversary proceedings. Work on data collection issues related to potential deponents in adversary proceeding. Work on potentially responsive and privileged key word search hits for plan confirmation and adversary proceedings.
Wed	9/15/2010	10.25	575	5,893.75	Work on reconciliation issues for trade claims submitted by hWaMu vendors. Work with counsel on production issues related to adversary proceedings. Work on quality control issues related to document identification and processing for adversary proceedings. Work on production issues for examiner data requests.
Thur	9/16/2010	9.75	575	5,606.25	Work on data mining issues for employee claims analysis. Work with counsel on issues related to identification of potentially privileged documents for plan confirmation discovery. Work with counsel on identification of potentially relevant and responsive documents for adversary proceedings. Work on identification and collection issues for examiner data requests.
Fri	9/17/2010	9.25	575	5,318.75	Work on identification of data responsive to examiner data requests. Work on vendor management issues related to examiner data requests. Work on quality control issues related to plan confirmation discovery. Work on data processing and production methodology issues related to adversary proceedings.
Sat	9/18/2010	1.25	575	718.75	Work on data processing and production methodology issues related to adversary proceedings.
Mon	9/20/2010	10.75	575	6,181.25	Work with JPMC on reconciliation issues related to SBC trade claim. Work on quality control issues related to vendor trade claims reconciliation project. Work on cataloging and categorizing documents collected in response to examiner data requests. Work on data access issues related to plan confirmation discovery data room.

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Tues	9/21/2010	10.50	575	6,037.50	Work on data acquisition issues related to adversary proceedings discovery. Work on backup tape project wrap-up issues. Work on vendor management issues. Work on quality control issues for examiner data request responses.
Wed	9/22/2010	10.25	575	5,893.75	Work on vendor trade claims reconciliation issues. Work with JPMC on outstanding trade claim reconciliation. Work on quality control issues related to adversary discovery production. Work on data collection issues for USAO subpoena data requests.
Thur	9/23/2010	8.25	575	4,743.75	Work with JPMC on issues related to loading additional data into plan confirmation discovery data room. Work with counsel on document identification issues for plan confirmation data room. Work on processing issues for data responsive to examiner data requests. Work on quality control issues related to communications in data room.
Fri	9/24/2010	6.25	575	3,593.75	Work on infrastructure issues for data processing workflow. Work on data acquisition issues for litigation tracking warrant discovery requests. Work on production issues in response to examiner discovery data requests.
Mon	9/27/2010	8.50	575	4,887.50	Work on quality control issues related to database tracking and querying workflow. Work on attorney review project for adversary proceedings. Work on data collection issues for supplemental productions in adversary proceedings. Work on quality control issues for examiner data request responses.
Tues	9/28/2010	7.75	575	4,456.25	Work with counsel on project related to data loaded into plan confirmation discovery data room. Work on production issues related to examiner data requests. Work on file count reconciliation issues. Work with examiner on data request reconciliation work.
Wed	9/29/2010	9.25	575	5,318.75	Work with counsel on vendor trade claim reconciliation workflow. Work on production issues for data loaded into plan confirmation discovery data room. Work with counsel on issues related to responsiveness to adversary proceedings discovery requests. Work with counsel on discovery response issues for TPS adversary proceedings.
Thur	9/30/2010	8.25	575	4,743.75	Work with counsel on discovery related issues for TPS adversary proceedings. Work on vendor management issues. Work on quality control issues related to plan confirmation data room discovery. Work on reconciliation issues related to outstanding trade claims.
		<u>212.00</u>		<u>\$ 121,900.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Kamran

DAF

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	8.50	\$ 575	\$ 4,887.50	Work with outside counsel in resolving some issues with the missing attachments in the review population. Coordinate data transfer for the Broadbill litigation to the hosting vendor. Obtain review tags and updated the database with that information. Generate a sample priv log for the
Thur	9/2/2010	3.00	575	1,725.00	Work with the vendor in branding some data for the examiner. Download converted data from Teris, compressed and transferred it to the FTP.
Fri	9/3/2010	1.00	575	575.00	Coordinate work on the Broadbill litigation.
Tues	9/7/2010	9.50	575	5,462.50	Transfer privilege and relevant information from the review platform. Copy privileged documents to the Privileged folder and non-privileged documents into the Non-Privileged folder. Work with the scanning vendor in getting more hard copy documents scanned and transferred. Download Concordance database for loading new documents.
Wed	9/8/2010	9.25	575	5,318.75	Coordinate collection and processing of new data responsive to a subpoena. Update the USAO dashboard. Research the old ALCO production to the USAO. Package the converted data and transfer it to VDR and the examiner FTP account. Work with external counsel to transfer previously produced data in the proper format.
Thur	9/9/2010	8.75	575	5,031.25	Coordinate with the vendor to pickup some files provided by JPMC and transfer them to electronic versions. Perform user management on the data room. Ran management reports and update statistics. Work with the vendor to convert and brand data packages.
Sat	9/11/2010	1.50	575	862.50	Coordinate with vendor on the second phase of LTW litigation.
Mon	9/13/2010	12.75	575	7,331.25	Work on getting the previous produced ALCO documents to the counsel. Research vendor invoices. Work with the data room vendor in getting some performance issues resolved. Coordinate privilege review currently in progress for the USAO. Work on the LTW litigation. Run some searches for the goodwill litigation and provide information to the counsel.
Tues	9/14/2010	13.25	575	7,618.75	Gather board materials and have them processed. Coordinate the BOLI/COLI documents with the vendor. Work on the phase II of LTV litigation. Work on resolving outstanding issues with Lextranet near-dupe processing. Obtain data from the scanning vendor and transfer it to the hosting vendor after processing it. Download file list for the different PSI data rooms to consolidate in a master list. Assisted the counsel in decrypting some data.
Wed	9/15/2010	13.50	575	7,762.50	Obtain data from the vendor and packaged it for the examiner. Work with Bowne in getting some data transferred that is requested by the examiner. Research source and time frames for data in the data room upon attorney's request. Coordinate with the conversion vendor to get some WMI-provided data converted and branded. Package the converted data and transfer it to VDR and the examiner FTP account. Perform data room user management. Work on reconciling the on-line and off-line data rooms.
Thur	9/16/2010	13.75	575	7,906.25	Research Simpson Thacher reports for a USAO subpoena request. Work on the issues with privilege review of USAO requests. Work with the scanning vendor to have the scanned documents delivered to the outside counsel. Create a master index of the documents processed and prepared for the examiner. Research PSI for the bondholders upon counsel's request. Setup and FTP account for counsel and transfer the BOLI/COLI information into the account. Work with the data room vendor extract some examiner requested data.
Fri	9/17/2010	15.50	575	8,912.50	Work with Merrill on resolving some issues with the privilege review. Coordinate data transfer for the LTW litigation. Folder the BOLI/COLI documents in their proper location. Work with the VDR vendor to get the data extract for the examiner. Perform VDR data management. Work with the outside counsel to formulate the protocol for coming up with the search terms for the LTW litigation. Facilitate the privilege log generation for the LTW litigation with the review hosting vendor. Research the logistics of using the FedEx white glove service for some media transfer. Coordinate the delivery of backup tapes to the lab with the tape vendor.
Sat	9/18/2010	1.50	575	862.50	Work on the BOLI/COLI mismatch. Research the missing files and update report.
Sun	9/19/2010	2.50	575	1,437.50	Research the file counts for the examiner data. Compare previous reports with the current one to locate some missing/duplicate files.
Mon	9/20/2010	9.50	575	5,462.50	Work on processing the BOLI/COLI files. Coordinate data conversion and branding with the vendor. Review the updates to the USAO privilege list. Create user accounts in the VDR. Work on the data for the LTW project. Assist attorney with determining Bates numbers for some
Tues	9/21/2010	9.25	575	5,318.75	Update inventory of the hard copy boxes for scanning at Teris. Work with external counsel in finalizing specs for the second phase of the Broadbill litigation production. Process and transfer data to the data room. Work with the data room vendor to optimize performance on the site and improve queries.
Wed	9/22/2010	11.75	575	6,756.25	Coordinate the scanning of documents for the Broadbill project. Download data from the vendor and provide it to the hosting vendor. Work with the contract attorneys for the review of USAO documents. Coordinate the delivery of tapes from the vendor to the lab using FedEx white glove service. Create a master index of the documents processed and prepared for the examiner. Research PSI for the bondholders upon counsel's request. Coordinate the review of Broadbill documents with the external counsel.

Day	Date	Time	Rate	Billings	Description
Thur	9/23/2010	11.25	575	6,468.75	Researched the email anomaly with provide the IT vendor with information for research. Research board minutes for the external counsel and examiner. Obtain data for examiner, coordinate processing and branding and upload into the data room. Research the feasibility of a new platform for the document review to improve efficiency and cost savings.
Fri	9/24/2010	11.50	575	6,612.50	Work on analyzing the production summary. Coordinate privilege review currently undergoing by the contract attorneys for the USAO investigation. Review and research vendor invoices. Perform management of the data room. Gather statistics and run various reports for the Broadbill and WMI VDRs. Work with the external counsel to determine additional search terms for the Broadbill review. Facilitate the privilege log generation for the LTW litigation with the review hosting
Mon	9/27/2010	10.75	575	6,181.25	Research the feasibility of using Relativity for USAO privilege review. Review and update the USAO privilege screen based on feedback from the review team and external counsel. Coordinate the high-priority LAW crawl for the external counsel. Work with the external counsel on the Broadbill project. Coordinate the privileged review currently undergoing by the external
Tues	9/28/2010	11.25	575	6,468.75	Verify and modify the upload report for the data room for the period specified by the external counsel. Research privilege review status of hWAMu data. Investigate scanning cross-reference information. Coordinate privilege log generation for the USAO subpoena 8133. Search documents for the counsel in the data room. Coordinate update of production summary information. work on updating the examiner request dashboard.
Wed	9/29/2010	11.75	575	6,756.25	Perform user and data management for the data room. Coordinate delivery of received data to the conversion vendor. Upload branded data to the data room. Research the use of new platforms for the document review and obtain cost information. Coordinate inventory for data collected for the USAO investigation to date. Review vendor invoices and send them for processing. Work with the vendor on getting some documents branded for production to the
Thur	9/30/2010	14.25	575	8,193.75	Work with the hosting provider to obtain the review tags for the Broadbill project. Coordinate with the contract attorneys and the litigation counsel to finalize the production to the plaintiff's counsel. Prepare and produce the documents for the LTW litigation. Work on creating a cross-reference for box number to bates range for the documents that were scanned from Iron Mountain. Create new accounts in the data room for external counsel. Coordinate creation of branded data for the examiner. Work on the STB documents for USAO.
		<u>215.50</u>		<u>\$ 123,912.50</u>	

Washington Mutual, Inc. (83432)

Time Summary

Mollat

DAF

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Mon	9/13/2010	4.50	\$ 510	\$ 2,295.00	Clean-up QUINN drive with redundant data packages. Verify existence of copies on other drives and tapes. Resolve file conflict in offline Smartroom. Rename file structure to comply with online room standards. Investigate issue with missing character in exported folder name
Tues	9/14/2010	8.00	510	4,080.00	Execute file and folder comparison for selected folders of the BOWNE room. Extend reporting spreadsheet and update with correct numbers. Investigate discrepancies and repair where possible. Create file listing for offline Smartroom. Create comparison spreadsheet for online
Wed	9/15/2010	8.00	510	4,080.00	Upload offline file listing into excel report. Extend report in order to create comparison spreadsheet for offline Smartroom. Match online comparison spreadsheet against offline spreadsheet and identify mismatches. Walk through mismatches and resolve conflicts such as name and/or path spelling discrepancies.
Thur	9/16/2010	8.00	510	4,080.00	Establish status of issue list for structured data. Define strategy for missing EDW and Recon data. Investigate size issue for data transport. Continue Smartroom file mismatch resolution. Identify bug in BOWNE room around wrong folder name.
Fri	9/17/2010	3.75	510	1,912.50	Finalize and wrap up missing files sheet by identifying reasons for discrepancies between offline and online Smartrooms and documenting. Review structured data issue around EDW and Recon data. Move last structured data folders from extended QUINN drive and disconnect drive
Mon	9/20/2010	2.25	510	1,147.50	Review status of offline Smartroom after folder structure update. Correct several folder spelling problems. Make change on Wamu backup sheet. Modify several entries in issue tracker. Repair problem with tracker database (link problem).
Tues	9/21/2010	1.75	510	892.50	Review Examiner files folder and confirm status. Identify and delete several redundant files in offline folder.
Mon	9/27/2010	3.75	510	1,912.50	Create updated issue list for structured data. Review tape status of Truecomp data package. Update tracker database and correct wrong entries for several data packages. Access offline data room and update folder structure in order to match online data room.
Tues	9/28/2010	9.50	510	4,845.00	Create new Examiner dashboard template by selecting updated format and introducing reportable figures. Review first six Examiner requests and identify missing information. Research server systems and BOWNE dataroom to obtain missing information. Complete report for first six
Wed	9/29/2010	10.00	510	5,100.00	Continue work on Examiner dashboard by working through the next set of requests. Identify missing information and incorrect entries from dashboard report. Research server file systems, LAW exports and BOWNE dataroom to obtain missing information. Complete next set of requests.
Thur	9/30/2010	11.75	510	5,992.50	Identify missing Examiner requests. Complete Examiner dashboard with missing requests. Identify non-Examiner requests and update Examiner dashboard. Identify special file handling with requests 35 and 38. Identify and enter new Examiner request 39.
		<u>71.25</u>		<u>\$ 36,337.50</u>	

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

Day	Date	Time	Rate	Billings	Description
Wed	9/1/2010	13.50	\$ 425	\$ 5,737.50	Discussed production issues and scheduling with vendor; Decompressed tax docs production package and reviewed for conformity with specifications; Discussed TPS production status and issues with counsel; Processed miscellaneous responsive documents for production to TPS plaintiffs; Researched scanned docs not picked up by privilege screen.
Thur	9/2/2010	12.00	425	5,100.00	Loaded tax docs package into Summation for conversion testing; Located previously-collected native copies of printed out emails for production to TPS plaintiffs; Transferred responsive tax documents to counsel FTP folder for production to TPS plaintiffs; Performed QC review on WMI metadata production to TPS plaintiffs.
Fri	9/3/2010	11.75	425	4,993.75	Downloaded SEC production docs from vendor; Reviewed documents and loadfile for conformity with SEC requirements; Communicated with vendor regarding required corrections and reviewed adjusted production; Delivered documents and load file to counsel for final approval; Prepared duplicate of TPS production for co-defendant counsel; Reviewed Relativity settings for outside
Sat	9/4/2010	2.75	425	1,168.75	Activated attorney logins for Relativity review; Participated in review kickoff call with reviewers; Made modifications to review layout as requested by lawyers.
Sun	9/5/2010	1.25	425	531.25	Identified custodians in plan confirmation privilege population who may have had docs already priv reviewed in USAO matters.
Tues	9/7/2010	12.25	425	5,206.25	Discussed solutions to Relativity access issues with outside counsel; Investigated missing redacted attachments from SEC production; Obtained invoice support for 2008 for two vendors; Met on eDiscovery planning and coordination.
Wed	9/8/2010	11.75	425	4,993.75	Reported on results of Relativity review; Performed relevancy and privilege consistency check on document families; Transmitted duplicate TPS production to codefendant counsel; Discussed required handling for redacted Board Minutes for dataroom; Communicated with restructuring analyst regarding upcoming document searches and review needs; Researched technical issues with a document in Relativity.
Thur	9/9/2010	8.25	425	3,506.25	Checked Relativity review product for consistency of parent and child tagging; Prepared responsive documents from Relativity review for production to plaintiffs; Queried additional invoice backup for Microsoft settlement claim; Download BOLI/COLI documents from sharepoint site for production to Examiner.
Fri	9/10/2010	9.75	425	4,143.75	Reviewed options for cross-referencing Plan Confirmation and TPS production sets; Discussed provision of additional xref and overlay information for TPS production; Worked on Bates numbering cross-reference for initial TPS production; Setup Hot Docs review in Relativity for counsel
Sun	9/12/2010	3.75	425	1,593.75	Worked on Bates numbering cross-reference between Plan Confirmation Dataroom and TPS productions; Searched LAW for email address info for a new deponent on TPS plaintiffs' list
Mon	9/13/2010	8.75	425	3,718.75	Checked TPS keyword search counts report; Worked on loading un-deduced documents for two custodians for review in Relativity; Prepared final Bates cross-reference for TPS plaintiffs production; Prepared modified Parent to Child association loadfile per TPS plaintiffs' request; Prepared supplemental documents for production to TPS plaintiffs.
Tues	9/14/2010	13.25	425	5,631.25	Prepared request to JPMC for document search regarding a TPS deponent and followed up on timing for request; Met on eDiscovery project planning and coordination; Prepared board materials for production to Examiner and bank bondholders; Uploaded board materials to online dataroom; Investigated issues with overly broad keyword in TPS search; Located specific emails in ediscovery database and determined privilege status of each.
Wed	9/15/2010	13.00	425	5,525.00	Provided information from GL for two intercompany transfers; Performed troubleshooting on TPS document review tagging; Prepared TPS productions for loading into review tool; Follow up with counsel on whether or not their computing environment is compatible with online review tool; Queried ExchangeManager export for specific exchangers to identify exchange numbers; Packaged and delivered supplemental datasets to Examiner; Provided TPS search hits on 6 new custodians to counsel for document review preparation.
Thur	9/16/2010	9.00	425	3,825.00	Provided information on retention bonuses; Setup re-review of TPS production to ensure consistent treatment of family documents; Requested additional departmental share data from JPMC; Refined TPS search keywords for improved search; Worked on process to download specific JPMC PSI production documents to be provided to counsel; Posted redacted board minutes to unrestricted area of dataroom.

Day	Date	Time	Rate	Billings	Description
Fri	9/17/2010	8.25	425	3,506.25	Met on TPS privilege review; Worked on recreating folder structure for BOLI/COLI documents; Provided info regarding G drive data collected from a hWaMu employee; Worked with Dallas lab team on setup of Evada for TPS keyword refinement.
Sat	9/18/2010	3.25	425	1,381.25	Received hard drives containing dataroom documents requested by Examiner; Created encrypted drive container for transfer of files to Examiner; Began copying of data to transfer drive
Sun	9/19/2010	9.75	425	4,143.75	Continued copying of files to transfer drive for Examiner; Investigated issues with zip archive corruption; Performed QC on document counts and compared to request list; Researched missing documents.
Mon	9/20/2010	13.50	425	5,737.50	Completed copying documents to transfer drive for Examiner; Shipped drives received from vendor to Dallas lab; Delivered transfer drive to Examiner; Discussed TPS keyword search goals with counsel; Worked with counsel on Evada to analyze effectiveness of proposed keywords and developed refined search criteria.
Tues	9/21/2010	13.00	425	5,525.00	Met with counsel regarding online document review for TPS matter; Went over requirements for review tagging layout sheet; Modified review screens for TPS review; Started orientation of document review team; Performed troubleshooting of reviewer workstations and worked with law firm tech resources to get required software installed.
Wed	9/22/2010	8.25	425	3,506.25	Prepared reviewed documents for production to TPS plaintiffs; Conducted training session for document review team; Made additional configuration changes to review screen layouts; Performed additional troubleshooting on reviewer workstations; Discussed requirements and process for second pass review.
Thur	9/23/2010	7.75	425	3,293.75	Discussed issues with re-production of docs for bank bondholders plaintiffs; Provided production details for TPS production to counsel; Performed troubleshooting on document viewer error experienced by some reviewers.
Fri	9/24/2010	7.50	425	3,187.50	Discussed redaction protocol for document review; Communicated with vendor on time and cost estimate for rebranding sets of documents to be produced to alternate parties; Provided training for second-pass reviewers; Performed research regarding hardcopy documents in Smartroom.
Mon	9/27/2010	11.00	425	4,675.00	Researched differences between Examiner doc counts and Smartroom doc counts; Investigated reviewer issues with Relativity; Worked on reconciliation of data delivered to Examiner and gathering of missing documents; Prepared data for processing for production to bank bondholders; Discussed electronic privilege screen changes; Researched document duplication issue in Smartroom index
Tues	9/28/2010	9.50	425	4,037.50	Collected additional Smartroom documents requested by Examiner; Provided manager names and titles for a former WaMu employee; Obtained issue tagging information for previous TPS document review; Discussed need to search additional custodians for TPS responsive docs.
Wed	9/29/2010	8.75	425	3,718.75	Reviewed search criteria for previous "settlement communications" search in dataroom; Performed analysis of active directory data to determine location of Procurement shared drive; Worked on providing requested documents to Examiner; Prepared request for copy of Procurement shared drive from JPMC; Reviewed vendor's work and prepared delivery of tax documents for production to bank bondholders.
Thur	9/30/2010	10.50	425	4,462.50	Performed troubleshooting on index and search results in Relativity; Determined quantity of additional documents to be reviewed by contract attorneys in TPS matter; Worked on audit report for document processing and document review activities; Discussed keyword search expansion to additional custodians and additional criteria.
		<u>242.00</u>		<u>\$102,850.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Evans

DAF

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Mon	9/27/2010	1.80	\$ 425	\$ 765.00	Work to optimize SQL Server/Database configurations - Holden.
Tues	9/28/2010	0.50	425	212.50	Work to optimize SQL Server/Database configurations - Quinn.
Wed	9/29/2010	3.50	425	1,487.50	Review SQL scripts for optimization opportunities.; Review/Optimize indexes.
Thur	9/30/2010	2.60	425	1,105.00	Work to improve performance on USAO scripts.
		<u>8.40</u>		<u>\$ 3,570.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Matarelli

DAF

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	5.50	\$ 425	\$ 2,337.50	Reconciled the documents loaded to Smartroom to ensure proper classification of Priv and Relevant documents. Corrected documents that were misclassified between privilege, responsive and non-responsive. Documented missing file. Installed review application Summation and loaded Vol1 and Vol2 files from Merrill to verify that the files are viewable. Researched issued with loading the images and tested the configuration.
Thur	9/2/2010	6.00	425	2,550.00	Create the Goldman/Deloitte extract from Law and loaded into Relativity. Designed a schema for users to review documents based on search. Update the Smartroom, moving non-responsive documents to appropriate folders.
Fri	9/3/2010	9.00	425	3,825.00	Extracted GS/MS native documents and extracted text from Law based. Identified and resolved issues with the extract. Created an import template to load the data into Relativity. Created a naming convention and process to identify documents in Law_Wamu that were exported for use in Relativity and a method for keeping these documents in sync. Loaded the GS/MS documents into Relativity and identified several documents that had errors. Created a new Relativity instance, specifically designed around the functionality and workflow requested by Weil for their review of the documents marked "nor-privilege", including the security, views, review layouts, and standard queries. Batched the documents into sets of 300 and assigned to the Weil reviewers.
Sat	9/4/2010	3.00	425	1,275.00	Delivered the Relativity database to attorneys at Weil and demonstrated the workflow. Created additional functionality based on requests from Weil.
Tues	9/7/2010	4.50	425	1,912.50	Worked with Kcrua (vendors for Relativity) on the availability of dependent choices in the layouts; received an estimate for the time/costs to build this request.
Wed	9/8/2010	6.25	425	3,506.25	Identified documents in which a member of the family was responsive but other documents in that family were not (creating mixed-families). Created a special batch containing the orphan documents and assisted Weil with a privilege review of these 46 documents. Assisted Weil with the testing and correction of their ability to access Relativity via their corporate web browser. Worked with Weil reviewers on special views to examine and track their responsive documents. Modified the batched for Levine in order to view the priority documents. Overlaid the TPS batch with the export ID field in order to track the source in Law from which the documents were tagged.
Thur	9/9/2010	5.50	425	2,337.50	Designed production formats and the method to insert the unique bates number that is used for this project (Doc ID plus page ID). Exported documents related to TPS from Law and loaded the files into Relativity for review. Identified and resolved errors noted in the load file and performed reconciliation of the record counts.
Fri	9/10/2010	3.00	425	1,275.00	Created report for Weil on the responsive documents and the related issue tags. Performed reconciliation of the documents that are expected to be produced.
Mon	9/13/2010	6.00	425	2,550.00	Created the DT Search indexes in Law_Wamu to search the text, checking the index for exceptions and making corrections and re-exporting the documents from Law back into the index. Reconciled the documents in Law with the extracted files for TPS in Relativity. Created a process to identify privy documents and keep them in sync with Law. Identified and resolved issues where priv documents had errors loaded into the TPS database. Based on the TPS key word search in Law, updated the Relativity database with a field denoting those documents that hit in the Priv keywords and separated those documents from the current batch.
Tues	9/14/2010	7.50	425	3,187.50	Utilized a load file from Law to identify duplicate documents in the TPS database being reviewed by Weil, and flagged the duplicate documents. Excluded duplicate documents from the review batches. Identified unique documents for custodians Wu and Simecek and created review batches in Relativity for the review of these documents. Modified the way in which reviewed documents are identified and reports and how batches are determined to be complete, improving the reporting capabilities for the reviewers.

Day	Date	Time	Rate	Billings	Description
Wed	9/15/2010	6.25	425	2,656.25	Updated the indexed for 16A and 16B and validated for errors. Loaded the batch of duplicate/reviewed docIDs into relativity and identified documents that had been reviewed and removed them from the review queue. Researched and resolved an issue noted by Weil reviewers on viewing the entire family from a single document. Created new batches for the TPS "Hot Docs" review and modified the way in which responsive documents are tagged and determined to be
Thur	9/16/2010	6.75	425	2,868.75	Updated the Relativity index with changes to the wildcard search "I" to aid in the keyword searches for TPS documents. Performed key word searches against the TPS database using the new index to identify relevant documents for review. Updated the "priv" key word flag in the database and included non-priv documents in the batch. Created new batches of documents for Weil reviewers based on a reviewed keywords (batch #2 and batch #3). Documented the configuration for batches and the use of special fields for tagging/tracking documents. Reviewed errors that were noted in the TPS document import and updated the Law database. Added attorney names to the Weil review of the TPS documents and created new mark-up sets and highlights.
Mon	9/20/2010	3.50	425	1,487.50	Loaded additional custodian documents (natives and text files) into the Relativity TPS database, along with the privilege designation from Law. Reconciled the database to the Law source files.
Tues	9/21/2010	5.50	425	2,337.50	Updated the key word search criteria for responsive and non-responsive documents. Re-indexed the Prepared the TPS database for Weil review. Created and tested 25 contract reviewers for Weil. Created and tested a series of layouts, views, security, and check-boxes for customized workflow for these 1st level reviewers. Created a security group and new saved searches for privilege and non-privilege document batches.
Wed	9/22/2010	8.00	425	3,400.00	Created a process for 2nd-level reviewers to perform a quality check on the 1st level reviewers, and to identify/track corrections in order to aid in training/quality improvements. Assisted the Weil reviewers on their review process and provided QC on the review steps. Corrected an issue where review tags were being propagated to other related documents. Updated security for the 2nd level reviewers. Met with Weil attorneys to define and document their expectations for the 2nd level review and the needs of the Weil admin group.
Thur	9/23/2010	9.75	425	4,143.75	Indexed the Law_Wamu database for text searches; programmed and executed several scripts to validate the index and report documents that were not indexed properly. Corrected the index exceptions. Created a process for the Weil attorneys to perform level 2 reviews. Configured new reviewers and their access levels; added additional Weil attorneys as part of the Weil admin group. Updated layouts to manage the workflow on the new review process. Worked with Weil attorneys and trained them on the process for checking in batches, completing batches, and making batches available for the next level of review. Configured the auto-batch process to automatically assign new batches to 2nd level reviewers once the first level is completed. Batched and assigned the "privilege" documents to begin this new review.
Fri	9/24/2010	8.75	425	3,718.75	Created an administration training module for the attorney's at Weil who will be administering the TPS case. Hosted training courses for Weil on the administration process and their roles/responsibilities. Created a 2nd level-reviewer process and hosted on-line training for the Weil attorneys performing 2nd level review. Created and delivered reviewer metrics/reports to Weil on the performance of their contract attorneys. Created custom summary reports on the documents reviewers by custodians, those that are responsive, and by reviewer. Created a process to hold documents that are privilege, but need to be imaged in order to redact, and the workflow to ensure these documents are redacted before the batch is completed. Identified issues in Relativity where the documents from Law did not load (due to issues with the original Law document).
Mon	9/27/2010	7.25	425	3,081.25	Created a series of saved-searches to track batch progress, provide control totals, and review redactions. Updated the key word and privilege search terms in the mark-up text so reviewers view highlighted key words. Worked with Weil reviewers on issues noted with their connectivity to Relativity and permission errors - researched issues and made the appropriate changes. Assisted with the identification of performance issues causing very slow response time for the reviewers. Updated the documentation on the saved searches, layouts, and views used for the 2nd level reviewers. Produced for Weil the native files they requested for their local printing.

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Tues	9/28/2010	9.25	425	3,931.25	Identify and researched those documents which were reported by the Weil reviewers as "technical issues". Assisted with the testing of Relativity performance/response speed that was causing delays by the review teams. Provided additional training to the Weil attorneys who are administering the project. Created special saved searches/reports to identify reviewer issues, documents requiring redaction. Assisted Weil attorneys with the process to perform a quality check before they close out batches as "completed".
Wed	9/29/2010	8.50	425	3,612.50	Created a report with additional review metrics, communicating the status of documents as they pass through 1st and 2nd level review phases. Updated documentation on the fields used to define responsive and 2nd level reviewer completion. Assisted Weil attorneys with issues relating to large documents not processing, problems with the file viewer, and user access. Document and reconciled the TPS document counts for the original 12 custodians and their keywords, through the batches assigned to reviewers, and responsiveness.
Thur	9/30/2010	10.25	425	4,356.25	Documented and reported the various issues/problems noted by the Weil reviewers and attorneys in their use of Relativity for process improvement consideration. Developed a process to create production batches of documents based on the Weil reviews of responsive and non-privileged documents. Researched an issue regarding the use of Relativity's DT Index to eliminate the wildcard caused by the 'noise word' "I" in Law, resulting in false positives being put into the reviewers queue (due to keyword 'series I'). Updated the Relativity index for searching the key words without the noise word. Tested the index with key word searches, noting the counts of the hits to ensure the primary index was working as intended. Summarized the impact of the new index for discussion with Weil on additional documents to review.
		<u>142.00</u>		<u>\$ 60,350.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Holton

DAF

Day	Date	Time	Rate	Billings	Description
Wed	9/1/2010	14.00	\$ 380	\$ 5,320.00	Processed Quinn files for Teris and then delivery back to Quinn. Verified TPS Summation Load. Processed Merrill requests. Updated Priv status in law_Wamu_jpm. Exported Hwamu data for Teris processing. Searched for scanned docs that have not been produced.
Thur	9/2/2010	13.00	380	4,940.00	Identified, tagged, and exported SEC requested documents to Merrill. Finished verifying all summation loads for delivery. Tagged TPS files for export to relativity. Processed requests from Merrill. Identified document custodians from Weil Request. QC Teris Exports for errors. Reviewed SEC requirements and created export profile.
Fri	9/3/2010	14.00	380	5,320.00	Burned Merrill Delivery and shipped out. Created search and report for Held back items from Plan Confirmation due to priv hits, by Keyword for Pre and Post 9/25/08. Created search and report for Holdback items from plan confirmation that hit on TPS keywords. QC SEC Wamco production. Batesed numbered and added Cover sheet to SEC Wamco Production.
Sat	9/4/2010	4.00	380	1,520.00	Processed TPS search requests. Finished QC of Wamco SEC production. Burned to CD and Shipped to SEC.
Mon	9/6/2010	2.00	380	760.00	Created Search and report for Held Back items from Data room / Merrill reviewed. QC SEC Matching script.
Tues	9/7/2010	8.00	380	3,040.00	Verified Quinn Email to SEC. Searched for ALCO docs and prepared shipment to Quinn. Processed Merrill Requests of held back items.
Wed	9/8/2010	12.00	380	4,560.00	Identified and tagged Merrill requested documents. Updated TPS reports with 18 custodians results. Extracted 18 custodian search results for relativity load. QC Search of Held back items from data room. Inventory and backup hard drive received drive from JPMC with TPS custodian email. Crawled new TPS custodian email into Law_wamu.
Thur	9/9/2010	10.00	380	3,800.00	Updated 17 Custodian TPS report by Priv status, keyword, and Custodian. Prepared and Shipped Attachments requested by Merrill. Prepared and shipped ALCO documents to Weil. Downloaded Wamu boli documents for processing. QC bates numbers and sent to Teris. Updated inventory with received media.
Fri	9/10/2010	8.00	380	3,040.00	Downloaded and QC Wamu Boli documents from Teris. Downloaded summation load files from Merrill. Helped Coworker QC Summation load files. Recrawled Crawled errors from recent crawled data. Crawled data in law_wamu.
Sun	9/12/2010	4.00	380	1,520.00	Processed TPS data for Teris. Updated SQL for duplicate docids. Tagged and started processing exceptions for crawled data.
Mon	9/13/2010	12.00	380	4,560.00	Exported Privilege report for TPS relativity exports. Created parent, child overlays for summation delivery. Finished processing exceptions for crawled data. Copied new custodians off data drives to be crawled. Preprocessed files to be crawled. Updated TPS report with DE duplicated files. Processed Board Vantage documents and exported for Teris processing.
Tues	9/14/2010	12.50	380	4,750.00	Created Priv list for Relativity load 20100913. Crawled data into Database and processed for Teris. QC crawl of new TPS custodian data. Created new custodian TPS search in SQL. Updated TPS report with new search.
Wed	9/15/2010	13.00	380	4,940.00	Updated TPS report with sum of specific searches. Searched for Steve Franks emails in law_wamu and Law_wamu JPM per Attorney requests. Created and Searched for new 6 new TPS custodial search. Updated TPS report with 6 custodian search results. QC crawled data in law_Wamu. Updated privilege in law_wamu and Law_Wamu_jpm for privilege filtering.
Thur	9/16/2010	8.50	380	3,230.00	Exported and created load file from 6 custodian TPS search for Relativity review. Created Privilege overlay file for Relativity. Preprocessed 6 TPS custodial loose files and prepared for crawling. Processed requests from Merrill.
Fri	9/17/2010	12.00	380	4,560.00	Created search for new TPS keywords. QC Search and tagged results. Created load table for search results to be imported into Evada for attorney review. Received Drive from Bowne and created drive listing. Received data from attorney's, inventoried and prepared for crawling. Removed keyword from TPS2 Search and updated table for EVada.
Sat	9/18/2010	3.00	380	1,140.00	QC TPS2 search script and results. Created report with search results from TPS 2 keyword search by privilege, custodian, and keyword.

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Mon	9/20/2010	11.00	380	4,180.00	Identified Encrypted documents. Received password from client and decrypted documents. Processed and exported documents for Teris. Processed files for Examiner. Sent requested PSI data to Weil. Exported TPS 2 search results for Relativity. Created Privilege report for TPS 2 relativity load. Crawled data into Law/SQL for received USAO data. Crawled data for SFrank into law/sql. Identified and tiff exceptions in Law from recently crawled data.
Tues	9/21/2010	10.00	380	3,800.00	Finished processing exceptions in Law_wamu. Updated TPS2 Report with keyword update. Created report of Search result date ranges and custodians for Data Room 7.A-D. QC new tps custodian data ready to be crawled.
Wed	9/22/2010	10.50	380	3,990.00	Crawled, processed, and exported files received for Examiner. QC Final TPS Keyword list. Received new drive from autonomy, processed and inventoried. Searched and prepared Outlook file with error to get replacements. Prepared, burned, and shipped out TPS First 4 Custodians to Weil. Burned and Shipped data to WMMRC data to Blackstone.
Thur	9/23/2010	8.50	380	3,230.00	QC Crawled data and Processed exceptions on recently crawled data. Received and inventoried 484 LTO tapes from Emag Solutions. Received data from CS for Dataroom. Inventory and extracted data. QC Relativity and TPS load counts. Processed files from attorneys for data room.
Fri	9/24/2010	8.00	380	3,040.00	Updated inventory table with data received. Cleaned up share drives to create room for more data. Archived delivery to Attorneys. Report Documents Privilege status of data in dataroom. Reached Scanned Documents exports and created a report. Updated Quinn Privilege keywords for
Mon	9/27/2010	8.50	380	3,230.00	Updated Privilege keyword list with new keywords from WMI. Standardized and verified new privilege keywords. Updated SQL with Privilege keywords search results. Searched and updated SQL with Quinn Privilege keywords on new law data. Verified Indexes for future searching.
Tues	9/28/2010	8.00	380	3,040.00	Searched Law_Wamu for TPS keywords and updated SQL. Searched USAO High Priority documents and tagged in SQL. QC Search script and results.
Wed	9/29/2010	10.00	380	3,800.00	Burned and shipped Priv and non-Priv High Priority documents. Process Merrill Requests. Created search script for testing keywords for Weil. Created report with Weil keyword search.
Thur	9/30/2010	11.50	380	4,370.00	Created and search updated Weil keywords. Created report on updated Weil keywords. Created and ran search for updated domain searches and verified results. Verified Plan Confirmation Created Search Script for TPS keywords and Plan Confirm Keywords on Law_wamu. Updated Plan Confirmation export packages and QC. Verified Summation extraction. Prepared and shipped delivery to Weil. Updated report for Weil Keyword search results. Verified and created report on Email Privilege search terms and results. Created report from FDIC search in
		<u>236.00</u>		<u>\$ 89,680.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Edmiston

DAF

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	3.00	\$ 380	\$ 1,140.00	Conference call with C. Martin and SBC representatives regarding claim. Create list of drives and access rights in response to request for information.
Tues	9/7/2010	1.50	380	570.00	Query Ariba Buyer data for invoices from Dell Marketing and Software House International related to possible refunds due WMI. Prepare data for client use.
Thur	9/9/2010	1.50	380	570.00	Pull Ariba Buyer detail for specific vendor for 2007 invoices. Format data for client use.
Fri	9/10/2010	1.75	380	665.00	Update SBC reconciliation schedule with amended claim. Create summary schedule of pre-petition payments made by JPMC.
Thur	9/16/2010	5.25	380	1,995.00	Search datarooms and pull requested documents in response to request. Quality control check document completeness.
Fri	9/17/2010	6.75	380	2,565.00	Organize requested files by type and prepare for production. Create file structure for BOLI COLI documents. Place documents in corresponding file in WMI dataroom.
Mon	9/20/2010	1.25	380	475.00	Conference call with team and then JPMC representative regarding SBC claim.
Tues	9/21/2010	0.75	380	285.00	Perform analysis on wire transfer related to IBM reconciliation. Communicate with team regarding same.
Wed	9/22/2010	2.00	380	760.00	Update reconciliation summary and schedules. Download files from WMMRC Dataroom. Quality control check documents and file structure and move to server.
Fri	9/24/2010	0.50	380	190.00	Prepare JPMC produced files for upload to dataroom.
Mon	9/27/2010	6.75	380	2,565.00	Upload documents provided to Examiner to the SmartRoom Prepare QC log of files received and uploaded. Reconcile files requested by Examiner to SmartRoom totals. Investigate discrepancies and prepare missing files for production.
Tues	9/28/2010	2.25	380	855.00	Investigate differences in file count from initial list sent to Examiner to current SmartRoom file count. Create summary of differences.
Wed	9/29/2010	1.25	380	475.00	Create list of duplicate file names in list provided to Examiner. Perform analysis of SmartRoom files uploaded after data sent to Examiner.
Thur	9/30/2010	1.50	380	570.00	Compare keyword search terms from A&M and Weil lists. Create master list to be used for file counts.
		<u>36.00</u>		<u>\$ 13,680.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Sharma

DAF

Day	Date	Time	Rate	Billings	Description
Wed	9/1/2010	1.75	\$ 380	\$ 665.00	Performed the daily tiff conversion and shipped the converted documents to Merrill. Researched and extracted home directory location for specific employees. Determined network departmental share access for employees.
Thur	9/2/2010	4.75	380	1,805.00	Crawled email files into law database, performed a search to locate the parent documents in the post petition WMI database. Crawled PDF documents into WMI Docs database, exported them and packaged them for Teris. Performed the daily tiff conversion and individually untagged an unsupported filetype for exclusion.
Fri	9/3/2010	1.50	380	570.00	Downloaded a list of documents for conversion, executed batch process for converting the documents to tiff format for Merrill.
Tues	9/7/2010	4.75	380	1,805.00	Connected to WMI network to check the status of Essbase environment. Search for a specific receptacle drive and create a directory listing of the contents. Located drives containing the essbase backup. Performed the daily tiff conversion.
Wed	9/8/2010	2.25	380	855.00	Researched employment history for a specific employee for employee claims. Check contents on the essbase backup drive. Create tiff documents from list of documents needing redaction.
Thur	9/9/2010	3.25	380	1,235.00	Downloaded GL details of a transaction for a specific dollar amount for a specific company. Converted documents to tiff format for Merrill. Crawled PDF documents into law and tagged them for export, exported them and packaged them for delivery to Teris.
Fri	9/10/2010	1.75	380	665.00	Researched GL for transactions involving specific amounts and look for other side of those transactions. Imported data delivered by Merrill into Summation to check for correctness and integrity. Performed daily tiff conversion
Mon	9/13/2010	2.50	380	950.00	Located drives containing data for two custodians and copied their data to network; created directory listing for boardvantage directory; performed daily tiff conversion
Tues	9/14/2010	7.75	380	2,945.00	Downloaded list of documents for conversion to tiff format, for Merrill; filtered documents for two custodians that was copied to network earlier, crawl board minute updates and follow up items for the examiner into Law; exported them and packaged them for delivery.
Wed	9/15/2010	6.50	380	2,470.00	Crawl the two custodians' documents into Law. Imported Tiffs and crawled PDF documents into Law (response to a subpoena). Tiffed the PDFs and OCR all of them. Performed the daily tiff conversion for Merrill redaction.
Thur	9/16/2010	8.25	380	3,135.00	Researched retention bonuses paid after Jan 2005 to a specific list of custodians, and further extract all custodians that received similar retention bonuses post Jan 2005. As a follow up, extract all types of retention bonuses paid post jan-05. Performed daily tiff conversion for Merrill.
Fri	9/17/2010	5.25	380	1,995.00	Created tiff format documents for redaction. Researched the conversion of ost files to pst files for six custodians. Filtered files for one custodian.
Mon	9/20/2010	8.25	380	3,135.00	Researched and extracted payment details for a list of custodians, in a specific date range. Searched and extracted termination dates and job titles for a list of wamu employees. Performed the daily tiff conversion and also converted some specifically requested documents
Tues	9/21/2010	8.25	380	3,135.00	Consolidated previously created reports and add them to the file server. Went through the files for six custodians and copied the files that need to be crawled into law. Crawled the identified files into law. Researched and extracted contact information of specific employees. Performed the daily tiff conversion.
Wed	9/22/2010	6.75	380	2,565.00	Exception handling for the files crawled on Tuesday. Research the peoplesoft database for specific promotions in a given three year time period. Inventory newly received hard drives. Performed the daily tiff conversion.
Thur	9/23/2010	7.75	380	2,945.00	Researched specific payments based on amounts and dates in the peoplesoft and GL databases. Checked the system to see whether a list of employees were employed by WaMu at the time of petition. Performed daily tiff conversion. Looked up an explanation of abbreviated job titles.
Fri	9/24/2010	1.75	380	665.00	Converted a list of specifically requested files to tiff format in addition to the daily tiff conversion. Researched the termination date of a specific employee in the peoplesoft database.
Mon	9/27/2010	3.05	380	1,159.00	Inventoried the hard drive received from Autonomy and copied the contents to a network location. Performed the daily tiff conversion. Create a directory listing of the hard drive using Karen's.
Tues	9/28/2010	5.50	380	2,090.00	Converted a specifically requested document to tiff format in addition to the daily tiff conversion. Researched the reporting structure for a specified employee. Researched the explanation of abbreviated job titles in the peoplesoft database. Performed the daily tiff conversion, also converted some specifically requested documents to tiff format.

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/29/2010	5.75	380	2,185.00	Prepared shipments of smartroom documents. Researched date of termination and payments made out to a specific employee. Performed keyword searches against documents in Law. Created tiff documents for Merrill. Exported all WaMu hard copy inventory details to a flat file. Researched the records for a specified list of employees and looked up their contact details. Deduplicated and copied those de-duplicated files for a specific custodian to a new location. Converted specifically requested documents to tiff format in addition to the daily tiff conversion for Merrill. Downloaded all GL data for a specified company and gl account number from the GL database.
Thur	9/30/2010	8.05	380	3,059.00	
		<u>105.35</u>		<u>\$ 40,033.00</u>	



ALVAREZ & MARSAL

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

October 11, 2010

Robert Williams
President
Washington Mutual, Inc.
925 Fourth Avenue, Suite 2500
Seattle, WA 98104

INVOICE #: 83432 - 24

SPECIAL SERVICES RENDERED
By Alvarez & Marsal

		<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees:	9/1 - 9/30/2010			
Insurance				
	Spragg	4.00	\$ 635	\$ 2,540.00

Washington Mutual, Inc. (83432)

Time Summary

Spragg

Insurance

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Mon	8/30/2010	2.00	\$ 635	\$ 1,270.00	Review of D&O Policy form and phone conversation with Rishi Jain to discuss extension.
Tues	8/31/2010	2.00	635	1,270.00	Broker qualification review for D&O extension and submission. Separate review of WMRC Annual Meeting Information.
		<u>4.00</u>		<u>\$ 2,540.00</u>	



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October 11, 2010

Robert Williams
President
Washington Mutual, Inc.
925 Fourth Avenue, Suite 2500
Seattle, WA 98104

INVOICE #: 83432 - 24
Tax Summary

SPECIAL SERVICES RENDERED
By Alvarez & Marsal

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees: 9/1 - 9/30/2010			
Tax (Federal, State & Local)			
Total Fees by Person			
Pedersen	41.90	\$ 700	\$ 29,330.00
Carreon	34.10	700	23,870.00
Green	3.40	575	1,955.00
Panisko	2.10	575	1,207.50
Alexander	6.30	575	3,622.50
Hoehne	19.10	510	9,741.00
Chung	4.90	510	2,499.00
Kellen Barry	5.90	510	3,009.00
Burke	47.70	380	18,126.00
Danbom	17.70	380	6,726.00
Brand	37.50	250	9,375.00
Adams	53.80	235	12,643.00
			<u>\$ 122,104.00</u>

Washington Mutual, Inc. (83432)

Time Summary

Pedersen

State & Local Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	3.90	\$ 700	\$ 2,730.00	Review source of New Mexico refund receivable. Review the original New Mexico denial of refund to discover how to proceed. Review draft 9019 motion. Review overall state refunds receivable spreadsheet.
Thur	9/2/2010	5.30	700	3,710.00	Review additional merger documents regarding Maine POC. Review response to Indiana notice of balance due for 2001. Review response to California balance due notice for Sutter Bay LLC. Review overall state refunds receivable spreadsheet.
Fri	9/3/2010	3.20	700	2,240.00	Review amended California Proof of Claim. Discuss California Proof of Claim with staff and determine appropriate responses.
Wed	9/8/2010	4.30	700	3,010.00	Continue review of amended California Proof of Claim and discuss with team. Review Examiner's report to Bankruptcy Court.
Thur	9/9/2010	1.70	700	1,190.00	Review additional merger documents regarding Maine POC.
Fri	9/10/2010	2.10	700	1,470.00	Review memorandum regarding federal transaction costs for state implications.
Mon	9/13/2010	2.40	700	1,680.00	Review current status of various state refund amounts outstanding.
Thur	9/16/2010	1.80	700	1,260.00	Prepare for and participate in discussion with JPM regarding Oregon Tax Court status.
Fri	9/17/2010	3.60	700	2,520.00	Review status of Illinois ICB audit conference. Prepare for and participate in a meeting regarding the current status of various state tax refunds.
Tues	9/21/2010	3.90	700	2,730.00	Prepare and review California interest calculation. Review outstanding compliance issues related to California financial corporation determination.
Thur	9/23/2010	1.30	700	910.00	Prepare and review Oregon proof of claim response.
Fri	9/24/2010	1.00	700	700.00	Review and discuss compliance issues related to California financial corporation determination.
Mon	9/27/2010	2.20	700	1,540.00	Perform review of California settlement parameters. Discuss next steps with team.
Tues	9/28/2010	1.20	700	840.00	Continue review of California settlement parameters.
Wed	9/29/2010	3.20	700	2,240.00	Review the status of Illinois audits for tax years 2003 through 2007. Discuss review comments with team.
Thur	9/30/2010	<u>0.80</u>	700	<u>560.00</u>	Review brief prepared by independent examiner.
		<u>41.90</u>		<u>\$ 29,330.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Carreon

Federal Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	0.60	\$ 700	\$ 420.00	Participate in discussion regarding 9019 motion.
Thur	9/2/2010	3.40	700	2,380.00	Perform review of certain issues related to the compliance project. Perform preliminary review of technical memo.
Tues	9/7/2010	3.80	700	2,660.00	Participate in discussion of potential tax projects. Perform review of technical memo. Incorporate certain changes. Participate in discussions related to the technical memo. Participate in discussion concerning certain escrow considerations.
Wed	9/8/2010	2.80	700	1,960.00	Prepare for and participate in weekly Weil call. Perform review of technical memo. Incorporate certain changes. Participate in discussions related to the technical memo.
Thur	9/9/2010	2.70	700	1,890.00	Continue review of various technical memo. Incorporate certain changes. Participate in discussions related to the technical memo with staff.
Fri	9/10/2010	1.80	700	1,260.00	Perform review of technical memo. Incorporate certain changes. Participate in discussions related to the technical memo.
Mon	9/13/2010	3.90	700	2,730.00	Prepare for and participate in weekly tax and Weil calls. Read through and make changes to CERT memo.
Tues	9/14/2010	2.60	700	1,820.00	Review certain general tax questions. Revise CERT memo based on various discussions with team.
Wed	9/15/2010	1.60	700	1,120.00	Perform review of CERT memo and discuss version with team.
Mon	9/20/2010	1.10	700	770.00	Prepare for and participate in weekly tax and Weil calls.
Tues	9/21/2010	1.10	700	770.00	Prepare for and participate in discussion of certain potential projects.
Wed	9/22/2010	1.50	700	1,050.00	Prepare for and participate in discussion concerning potential disposition and related implications.
Mon	9/27/2010	1.60	700	1,120.00	Prepare for and participate in weekly tax and Weil calls. Participate in discussion with examiner to update certain developments.
Tues	9/28/2010	2.90	700	2,030.00	Participate in discussions concerning entity rationalization memo. Review and make revisions to CERT memo.
Wed	9/29/2010	2.70	700	1,890.00	Prepare for and participate in discussions regarding certain recordkeeping considerations. Participate in discussions concerning entity rationalization memo. Perform review of brief for examiner.
		<u>34.10</u>		<u>\$ 23,870.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Green

State & Local Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Tues	9/21/2010	2.10	\$ 575	\$ 1,207.50	Review Illinois audit documents and the status of various outstanding state tax refunds.
Fri	9/24/2010	1.30	575	747.50	Discuss potential Illinois liabilities in light of the state's amnesty program.
		<u>3.40</u>		<u>\$ 1,955.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Panisko

Federal Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Tues	9/7/2010	1.10	\$ 575	\$ 632.50	Prepare for and participate in weekly finance call with restructuring team
Tues	9/14/2010	1.00	575	575.00	Prepare for and participate in weekly finance call
		<u>2.10</u>		<u>\$ 1,207.50</u>	

Washington Mutual, Inc. (83432)

Time Summary

Alexander

Federal Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Mon	9/6/2010	1.10	\$ 575	\$ 632.50	Review most up-to-date California proof of claim. Compare to the previously filed claim.
Fri	9/10/2010	1.20	575	690.00	Review KCC website for updated tax claims and new claims. Update tax claims register.
Tues	9/14/2010	0.40	575	230.00	Review new claim from San Joaquin County. Add it to the tax claims registry.
Thur	9/16/2010	0.40	575	230.00	Participate in the Weil claims update call.
Mon	9/20/2010	1.60	575	920.00	Review San Diego county withdrawal request materials. Participate in conversation with Weil regarding San Diego county claim and Oregon claim. Draft objection to San Joaquin County tax claim.
Thur	9/23/2010	0.40	575	230.00	Finalize San Joaquin County tax claim objection.
Tues	9/28/2010	1.20	575	690.00	Participate in discussion with Weil personnel regarding the San Diego County proof of claim. Perform final review and edits of San Joaquin County objection.
		<u>6.30</u>		<u>\$ 3,622.50</u>	

Washington Mutual, Inc. (83432)

Time Summary

Hoehne

Federal Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	9/2/2010	2.20	\$ 510	\$ 1,122.00	Revise transaction cost analysis. Participate in internal discussions regarding liquidation costs. Review 2008 costs and 2008 federal income tax return.
Fri	9/3/2010	3.10	510	1,581.00	Research tax law regarding liquidation costs in bankruptcy. Revise transaction cost memo. Participate in internal discussion regarding 2008 and 2009 costs.
Tues	9/7/2010	1.80	510	918.00	Revise the transaction costs technical memo and analysis. Revise calculation to account for mid month costs.
Fri	9/10/2010	0.40	510	204.00	Revise transaction cost technical memo and analysis. Participate in conference call with company to address IRS controversy matters.
Wed	9/15/2010	1.80	510	918.00	Review entity simplification organizational charts and bankruptcy documents. Participate in internal call to discuss entity rationalization technical memorandum .
Mon	9/20/2010	1.20	510	612.00	Review formation documents of entities from the pre-bankruptcy period. Participate in internal conference call to discuss entity simplification memo.
Wed	9/22/2010	2.20	510	1,122.00	Review succession/contribution documents and the organizational chart to determine intercompany transfers. Participate in internal discussion with preliminary findings.
Thur	9/23/2010	1.80	510	918.00	Revise the technical entity simplification technical memorandum. Review entity simplification plans. Participate in internal call to discuss internal restructurings.
Mon	9/27/2010	2.40	510	1,224.00	Perform review of Phase I and Phase II entity rationalization and simplification. Review formation documents for each of the entities remaining at August 2008. Prepare draft of the entity simplification memo.
Tues	9/28/2010	2.20	510	1,122.00	Revise the Corporate Equity Reduction Transaction technical memorandum. Participate in internal discussion addressing interest deductions. Perform review of tax returns.
		<u>19.10</u>		<u>\$ 9,741.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Chung

Federal Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Fri	9/17/2010	2.00	\$ 510	\$ 1,020.00	Prepare for and participate in a meeting regarding refunds, proof of claims, and other outstanding issues.
Mon	9/27/2010	0.60	510	306.00	Follow up on status of outstanding refunds and participate in internal discussions
Wed	9/29/2010	1.80	510	918.00	Participate in meeting regarding outstanding refunds. Review materials related to preparation of Oregon POC response and participate in discussions regarding the same.
Thur	9/30/2010	0.50	510	255.00	Follow up on Oregon POC. Participate in discussions regarding the refund tracker.
		<u>4.90</u>		<u>\$ 2,499.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Kellen Barry

Federal

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/22/2010	2.70	\$ 510	\$ 1,377.00	Review tax accounting files for support of the 2008 state tax settlement payments between WMB and WMI.
Thur	9/23/2010	3.20	510	1,632.00	Continue to review tax accounting files within the T drive for support of the 2008 state tax settlement payments. Prepare and distribute summary correspondence regarding review of tax
		<u>5.90</u>		<u>\$ 3,009.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Burke

Federal

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Thur	9/2/2010	3.30	\$ 380	\$ 1,254.00	Revise the transaction cost memoranda to incorporate changes. Update memo to incorporate additional review comments.
Fri	9/3/2010	3.60	380	1,368.00	Read stock basis memoranda. Participate in internal discussions regarding such changes.
Tues	9/7/2010	2.30	380	874.00	Perform final read through the draft memoranda. Participate in internal discussions regarding Updated TCA memoranda to reflect new changes and comments. Update the professional fee workbook to reflect a July 16, 2009 cutoff date. Participate in internal discussions regarding certain items.
Fri	9/10/2010	0.20	380	76.00	Update the professional fee workbook to reflect new changes requested.
Wed	9/15/2010	1.50	380	570.00	Participate in internal discussions regarding the outline of the entity simplification memorandum.
Thur	9/16/2010	1.50	380	570.00	Review transaction log and PowerPoint slides to gain an understanding of the simplification
Tues	9/21/2010	1.00	380	380.00	Begin drafting the overview and company background sections of the entity simplification memorandum. Continue to read and review PowerPoint slides and transactions log to gain understanding of WMI subsidiaries involved in the simplification process. Participate in internal discussions regarding project.
Thur	9/23/2010	4.50	380	1,710.00	Participate in internal discussions regarding the presentation of WMI's 33 subsidiaries from a corporate structure perspective. Gather full legal names of the 33 subsidiaries owned directly or indirectly by WMI as of December 23, 2008.
Fri	9/24/2010	5.00	380	1,900.00	Review Entity Simplification memorandum. Complete the company background and corporate structure section of the memorandum. Participate in internal discussions regarding the overall outline and process.
Mon	9/27/2010	4.00	380	1,520.00	Continue to work on the Entity Simplification memorandum. Create the chronology of the three separate phases of the rationalization process. Review PowerPoint slides and transaction log in order to fully understand the rationalization process and purpose thereof
Tues	9/28/2010	6.00	380	2,280.00	Participate in internal discussions regarding presentation of phases in simplification process. Research tax statutes pertaining to liquidations to support the technical section of the entity simplification memo.
Wed	9/29/2010	6.80	380	2,584.00	Build out the technical analysis section addressing liquidations and upstream mergers. Gather relevant legal support for the entity simplification memo.
Thur	9/30/2010	8.00	380	3,040.00	Participate in internal discussions regarding the entity simplification memorandum. Perform technical analysis dealing with tax-free reorganizations. Compile various statutes and supporting documentation. Participate in discussions regarding basis computation, gain/loss, and taxable versus nontaxable.
		<u>47.70</u>		<u>\$ 18,126.00</u>	Correct memo per review. Participate in internal discussions regarding the overall process and changes. Continue to prepare technical analysis section dealing with Section 368 tax-free reorganization and other applicable IRC sections.

Washington Mutual, Inc. (83432)

Time Summary

Danbom

Federal

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	1.80	\$ 380	\$ 684.00	Review 2002 New Mexico Amended Return prepared to reconcile all previously filed accepted and unaccepted returns.
Thur	9/2/2010	2.70	380	1,026.00	Review revised 2002 New Mexico Amended Return and verify return packet contains necessary exhibits.
Mon	9/13/2010	0.80	380	304.00	Talk to Minnesota auditor about status of refunds and examine requested information
Wed	9/15/2010	0.10	380	38.00	Update team on status of state refunds.
Fri	9/17/2010	1.20	380	456.00	Meet with team to discuss status of state refunds and project timeline.
Mon	9/20/2010	0.90	380	342.00	Review documents and correspondence dealing with Oregon tax audit. Review documents and correspondence dealing with Illinois tax audit.
Tues	9/21/2010	0.50	380	190.00	Review information request for Tennessee audit.
Thur	9/23/2010	3.20	380	1,216.00	Review state refund tracker spreadsheet.
Fri	9/24/2010	0.10	380	38.00	Update team on status of state audits.
Mon	9/27/2010	0.20	380	76.00	Receive update from staff regarding status of state refunds.
Wed	9/29/2010	3.10	380	1,178.00	Perform detailed review of the state refund tracker spreadsheet. Meet with state team for update on state refunds. Begin to draft protest of response to Oregon response to WaMu objection of
Thur	9/30/2010	3.10	380	1,178.00	Meet with client to go over changes to refund tracker spreadsheet. Continue draft protest of response to Oregon response to WaMu objection of claim.
		<u>17.70</u>		<u>\$ 6,726.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Brand

State & Local Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Tues	9/14/2010	0.50	\$ 250	\$ 125.00	Review refund check received from the Arizona Department of Revenue related to tax years 2001 through 2003.
Wed	9/15/2010	0.50	250	125.00	Discuss status of outstanding tax refunds with the Hawaii Department of Revenue.
Thur	9/16/2010	4.30	250	1,075.00	Discuss status of outstanding state tax refunds related to tax year 2001. Compile documentation related to outstanding state tax refunds for tax years 1994 and 1995. Discuss changes to the state refund schedule related to tax years 1998 through 2002.
Fri	9/17/2010	3.70	250	925.00	Update state refund schedule to incorporate changes related to tax years 2001. Meet to discuss status of state tax refund collections.
Mon	9/20/2010	0.70	250	175.00	Discuss state refund schedule and compilation of supporting tax returns.
Tues	9/21/2010	3.60	250	900.00	Review state refund schedule and confirm outstanding amounts with supporting tax returns and related documentation.
Wed	9/22/2010	4.90	250	1,225.00	Continue review of state refund schedule and confirm outstanding amounts with supporting tax returns and related documentation. Update supporting tabs of the state refund workbook.
Thur	9/23/2010	5.40	250	1,350.00	Continue review of state refund schedule and confirm outstanding amounts with supporting tax returns and related documentation. Update footnotes and presentation of state refund schedule. Meet to discuss issues identified during review of state refund schedule.
Mon	9/27/2010	6.90	250	1,725.00	Review state refund schedule. Update presentation of outstanding amounts and include additional footnotes. Compile additional returns for tax years 1998 through 2000. Meet to discuss review points regarding the state refund schedule and make updates resulting from discussion.
Tues	9/28/2010	1.90	250	475.00	Update presentation of outstanding California amounts on state refund schedule and include related footnotes.
Wed	9/29/2010	4.00	250	1,000.00	Incorporate updated Illinois and Idaho audit summaries into state refund schedule. Meet to discuss changes made to state refund schedule related to California, Illinois and Idaho. Review state refund schedule to confirm proposed adjustments were included
Thur	9/30/2010	1.10	250	275.00	Meet to discuss state refund schedule in regards to monthly refunds and exposure update.
		<u>37.50</u>		<u>\$ 9,375.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Adams

Federal

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	2.70	\$ 235	\$ 634.50	Participate in discussions regarding the process to receive 2002 New Mexico refunds. Reconcile all filed 2002 returns and determine which changes have been accepted and which have been
Thur	9/2/2010	4.40	235	1,034.00	Determine that final report was accepted for Indiana unclaimed property filing. Ask state to mark report as final. Prepare return and support showing all adjustments not refunded for 2002 New Mexico refund. Discuss preparation and change return per review points. Prepare return for final review.
Fri	9/10/2010	4.30	235	1,010.50	Review tracker to determine response required for open items. Review notice outstanding and prepare mail item for sending. Adjust response due to review points. Update tracker with new status of current items.
Mon	9/13/2010	3.70	235	869.50	Examine mail tracker for items due within current two week period. Compose email and distribute to group showing items that require response. Search for info for MN auditor in order to recover refunds related to the 2003-2005 period.
Fri	9/17/2010	2.50	235	587.50	Begin to verify amounts listed on the master refund tracker tie to returns and other trackers for tax year 2001.
Sat	9/18/2010	4.90	235	1,151.50	Verify multiple unclaimed property accounts are closed and no further action is necessary. Participate in discussions regarding the tracking of overall refunds and amounts due. Determine information necessary to confirm status of refunds and amounts due outstanding. Begin compilation of supporting documents and verification of amounts for tax years 2001-2003.
Mon	9/20/2010	6.50	235	1,527.50	Check most current mail tracker to see if any mail items are due in next two week period. Distribute summary email to group. Finish compilation of supporting documentation in reference to refunds for original and amended returns for 2001-2003. Begin compilation and reconciliation of documentation to tracker for tax years 2004-2008
Tues	9/21/2010	5.00	235	1,175.00	Finish compilation and reconciliation of documentation to refund tracker for years 2004-2008. Begin to rectify discrepancies between multiple trackers. Compile information requested in reference to 2006 TN amended return.
Wed	9/22/2010	2.20	235	517.00	Compile missing information for refund trackers. Exchange correspondence regarding the same. Discuss the preparation of California amended returns for tax years 2000, 2004, and 2005.
Thur	9/23/2010	5.40	235	1,269.00	Discover additional issue related to refund tracking. Discuss outstanding issues related to master refund tracker, supporting documentation, and total amounts outstanding. Complete apportionment adjustments for 2000 CA amended return. Prepare supporting documentation and tax calculation for 2000 and 2004 amended tax returns.
Fri	9/24/2010	6.20	235	1,457.00	Exchange correspondence regarding outstanding refund issues related to documentation and amounts outstanding. Prepare tax calculation for 2005 amended return per treasury income adjustments. Prepare workbooks and documentation for 2004 and 2005 CA returns. Review 2000, 2004, and 2005 workbooks and assumptions related to CA amended returns.
Thur	9/30/2010	6.00	235	1,410.00	Receive incoming mail items. Review to determine appropriate response. Compose summary email and distribute to the group. Prepare draft 2000, 2004, and 2005 California form 100X and 100 for treasury income amendment. Begin to compile all previous NOPAs in preparation for filing of 2004-2008 amended returns.
		<u>53.80</u>		<u>\$ 12,643.00</u>	



ALVAREZ & MARSAL

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October 11, 2010

Robert Williams
President
Washington Mutual, Inc.
925 Fourth Avenue, Suite 2500
Seattle, WA 98104

INVOICE #: 83432 - 24
Tax Summary

SPECIAL SERVICES RENDERED
By Alvarez & Marsal

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees: 9/1 - 9/30/2010			
Tax (Compliance)			
Total Fees by Person			
Phillips	34.70	\$ 575	\$ 19,952.50
Hill	17.20	575	9,890.00
Bliss	9.20	510	4,692.00
Spillman	27.50	380	10,450.00
Zheng	92.80	250	23,200.00
			<u>\$ 68,184.50</u>

Washington Mutual, Inc. (83432)

Time Summary

Phillips

Federal Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	2.00	\$ 575	\$ 1,150.00	Review and research multi-state tax refunds outstanding for WMI. Correct previously stated refund amount regarding amended returns. Analyze treasury refund amounts and potential amounts.
Thur	9/2/2010	1.00	575	575.00	Respond to state notices including recomputation of CA late penalty notice.
Fri	9/3/2010	3.50	575	2,012.50	Reconcile the federal IRS audit changes for years 2004-2008 that are applicable to state amended filings for same period. Review state conformity to IRC provisions at issue on federal audit and state RAR filings.
Wed	9/15/2010	2.00	575	1,150.00	Exchange correspondence with WMI regarding final federal audit changes. Prepare reconciliation follow-up questions for federal timing adjustment items and applicability on multistate amended returns to be
Thur	9/16/2010	1.50	575	862.50	Review 2009 CA WMI return and corresponding workpapers taking into account final figures reported on 2009 federal tax return including transaction cost adjustments and affect on state taxable apportioned net
Mon	9/20/2010	0.50	575	287.50	Review of 2002 New Mexico amended return.
Wed	9/22/2010	3.20	575	1,840.00	Research CA NOL carryover provisions in regards to tax attribute carryforwards of merged/liquidated entities. Review 2008 NOL carryover opportunity to 2009 tax return. Research CA law change on NOL
Thur	9/23/2010	5.20	575	2,990.00	carryover and assignment of NOL provisions. Review 2004-2008 amended return status and participate in conference call regarding additional information needed. Compute correct starting point for CA treasury interest exclusion issue for years 2000, 2004-2005
Fri	9/24/2010	2.50	575	1,437.50	and exchange related correspondence. Research Sec of State filings for withdrawals/merge-out status of 8 WMI LLC's in CA and call the FTB to determine 2009 filing requirements and refund procedures.
Mon	9/27/2010	2.50	575	1,437.50	Prepare for and participate in call regarding status of 2009 CA return. Discuss remaining issues such as financial company versus general corporation treatment under section 25137-10. Discuss project timeline for completion.
Tues	9/28/2010	3.80	575	2,185.00	Perform research related to final filing and preparation of 2009 CA tax returns for PCA Asset Mgt., and HS Loan Partners LLC. Review 2009 WMI NOL carryover schedules for each entity and consequences of 2008-09 corporate restructuring.
Wed	9/29/2010	4.50	575	2,587.50	Prepare 2000, 2004-2005 CA amended returns for treasury interest income opportunity. Review of intrastate apportionment percentages and changes required from prior two sets of amended returns for
Thur	9/30/2010	2.50	575	1,437.50	Review final IRS changes resulting from IRS joint committee final approval of adjustments. Reconcile applicable federal adjustments (NOPA) and revised taxable income amounts for multiple states and multiple years (2003-2008).
					Identify applicable adjustments by separate WMI/WMB entity in order to determine applicability of adjustments to various state combined and consolidated filing groups for years 2003- 2008. Research current RAR reporting time requirements for amended 2010 filings.
		<u>34.70</u>		<u>\$ 19,952.50</u>	

Washington Mutual, Inc. (83432)

Time Summary

Hill

Federal Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Mon	9/13/2010	4.10	\$ 575	\$ 2,357.50	Review changes to federal tax return. Follow up with tax management and federal tax team regarding changes and related questions. Perform additional review of changes to tax returns. Participate in discussions and exchange correspondence with team regarding treatment and characterization of certain tax
Tues	9/14/2010	5.20	575	2,990.00	Prepare and review tax reconciliations walking forward adjustments to federal taxable income. Follow up with management and tax team regarding status of changes and preparation for tax return filing. Participate in meetings with management to review and discuss current projects and status of tax examiners investigation.
Wed	9/15/2010	2.40	575	1,380.00	File federal tax return. Coordinate and exchange correspondence with team and management regarding tax return filing progress and associated follow up.
Thur	9/16/2010	2.80	575	1,610.00	Exchange correspondence with management of changes to be made to state tax returns. Discuss status of filing and review remaining open items to be cleared prior to filing. Participate in discussions with management regarding future tax filings and current tax attributes. Perform associated follow up with tax team members.
Wed	9/22/2010	0.60	575	345.00	Perform research related to tax penalties on BOLI / COLI distributions.
Thur	9/23/2010	2.10	575	1,207.50	Follow up with staff and management regarding tax penalties on BOLI / COLI distributions. Review 2009 tax attributes and perform related follow up with staff and management.
		<u>17.20</u>		<u>\$ 9,890.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Bliss

Federal Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/8/2010	0.90	\$ 510	\$ 459.00	Review changes to WMI Investment Corp and Consolidated FTR for changes due to receipt of JPMC Wind Investments K-1.
Mon	9/13/2010	3.50	510	1,785.00	Review changes to Consolidated Federal Tax Return for inclusion of transaction cost analysis results and updated JPMC Wind K-1.
Tues	9/14/2010	3.50	510	1,785.00	Respond to questions on final draft of Consolidated Federal Tax Return. Finalize and e-file Consolidated Federal Tax Return.
Thur	9/23/2010	1.30	510	663.00	Research and discuss questions regarding prior federal and state withholding on surrenders of BOLI/COLI policies.
		<u>9.20</u>		<u>\$ 4,692.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Spillman

State & Local Tax

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	3.00	\$ 380	\$ 1,140.00	Review California modification workpapers for changes made to federal workpapers. Review California tax return for changes made to workpapers. Research attachment requirements to the XML file for IRS e-file purposes. Create statements in GoSystems to attach to the federal tax return. Review consolidated federal tax return for changes made due to new data. Create XML file for federal tax return to check e-file diagnostics.
Tues	9/7/2010	2.00	380	760.00	Review WMI Investment Corp federal workpapers and proforma return for the JPM Wind Portfolio K-1 received from client. Review consolidated federal workpapers and return for changes made at lower level and consolidated federal workpapers and returns for new data received internally and from client.
Mon	9/13/2010	4.00	380	1,520.00	Consolidate federal tax return and create XML file to clear diagnostics related to e-filing. Discuss errors with GoSystems technical support.
Tues	9/14/2010	3.00	380	1,140.00	E-file 2009 federal tax return.
Wed	9/15/2010	0.50	380	190.00	Create summary and schedules for 2009 tax attribute carryforwards.
Thur	9/16/2010	2.00	380	760.00	Review first draft of California Form 568 for HS Loan Partners and PCA Asset Holdings. Discuss California issues with team. Review state apportionment for changes due to decisions made for open items and federal taxable income. Review California NOL tracker. Discuss California NOL AMT issue with team.
Wed	9/29/2010	5.00	380	1,900.00	Review second draft of California Form 568 for HS Loan Partners and PCA Asset Holdings.
Thur	9/30/2010	8.00	380	3,040.00	
		<u>27.50</u>		<u>\$ 10,450.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Zheng

State & Local Tax

Day	Date	Time	Rate	Billings	Description
Wed	9/1/2010	4.60	\$ 250	\$ 1,150.00	Update state apportionment workpapers and California return workpapers. Discuss and reconcile California return prepared to the workpapers. Follow up and discuss responses to notices received from California and Indiana. Discuss possible refund from California related to treasury income
Thur	9/2/2010	3.50	250	875.00	Discuss and prepare responses to California and Indiana notices. Finalize and process responses to California and Indiana notices.
Fri	9/3/2010	1.10	250	275.00	Discuss and update federal workpapers for Co. 467. Update returns prepared in GoSystem.
Tues	9/7/2010	1.10	250	275.00	Review mail tracker and upcoming response deadlines. Update mail tracker. Send out reminder email to the group.
Wed	9/8/2010	0.90	250	225.00	Follow up on outstanding Pennsylvania notices. Review and discuss additional material.
Thur	9/9/2010	4.50	250	1,125.00	Analyze August profit and loss statements and determine monthly accrual for WA business and occupation tax and Seattle Business tax accruals. Analyze August accounts payable to determine if any WA use tax needs to be remitted. Update use tax workbook.
Fri	9/10/2010	5.00	250	1,250.00	Review payroll workpapers and reconcile to MOR 4 reporting numbers. Review August accrual amounts for WA business and occupation tax and use tax. Determine reporting amounts for purposes of August MOR. Review incoming mail items from Kentucky and New York and determine any actions needed.
Mon	9/13/2010	6.00	250	1,500.00	Review and discuss mail tracker and upcoming response deadlines. Follow up on the status of the IRS notice received. Review professional fee analysis memo and excel files. Update federal workpapers and return for Co. 70. Review updated K-1 received. Update federal workpapers and return for Co. 467.
Tues	9/14/2010	0.10	250	25.00	Contact San Joaquin County Tax Collector regarding withdrawal of a proof of claim filed by the county.
Wed	9/15/2010	0.80	250	200.00	Discuss August MOR 4, including WA tax accruals for the month. Communicate MOR plus accrual amounts to WMI.
Thur	9/16/2010	5.70	250	1,425.00	Discuss and update California return workpapers to capture changes made in federal returns. Update Co. 242 and state elimination returns. Reconcile California return to the workpapers prepared. Discuss and compile documentation for various entities.
Fri	9/17/2010	7.50	250	1,875.00	Discuss status of various state audits. Review and compile documentation. Follow up with San Joaquin County Tax Collector regarding withdrawal of the proof of claim. Clear review points for CA return workpapers. Compile documentation and update federal return files for various entities.
Mon	9/20/2010	6.50	250	1,625.00	Review and discuss mail tracker and upcoming response deadlines. Review incoming mail items and determine if responses are necessary. Compile and review state audit materials for California. Update state apportionment workpapers for various entities.
Tues	9/21/2010	5.10	250	1,275.00	Review and discuss California audit materials and reconciliation schedule. Discuss California NOL carryforward schedule. Review prior returns and compile document. Compile federal consolidated return files.
Wed	9/22/2010	3.70	250	925.00	Review entity wind down documentation. Research California NOL carryforward rules. Discuss and compile California NOL carryforward schedule. Discuss preparing California amended returns for tax years 2000, 2004, and 2005.
Thur	9/23/2010	4.10	250	1,025.00	Compile and review documentation for purpose of preparing California amended returns for tax years 2000, 2004, and 2005. Create workbook template for 2004 and 2005. Discuss preparation of entity break down statement. Follow up with San Joaquin County Tax Collector regarding withdrawal of the proof of claim.
Fri	9/24/2010	5.10	250	1,275.00	Review entity break down statement prepared for 2000. Reconcile entity break down statement. Update workbooks and by entity break down statement to reflect prior amended returns filed.
Mon	9/27/2010	6.50	250	1,625.00	Review mail tracker and upcoming response deadlines. Send out reminder email to the group. Discuss preparation of California LLC returns for Co. 245 & Co. 429. Compile and review documentation and prior California LLC returns. Prepare federal proforma partnership returns and California LLC returns in GoSystems.
Tues	9/28/2010	6.90	250	1,725.00	Update 2006 California amended return workpapers. Review 2004 California amended return workpapers by entity workpapers. Reconcile and update the 2004 workpapers. Discuss additional information needed to finalize the 2004 California amended return workpapers.
Wed	9/29/2010	7.10	250	1,775.00	Review 2005 California amended return workpapers including separate entity workpapers. Reconcile and update the 2005 workpapers. Discuss changes to the California return structure. Update combined apportionment and return workpapers for California. Update the California return structure and combined California return in GoSystems.
Thur	9/30/2010	7.00	250	1,750.00	Clear review points for California LLC returns prepared. Discuss issues related to the California LLC returns. Clear review points for California combined return. Compile and review 2008 California alternative minimum tax NOL. Review incoming mail items and decide if responses are needed. Follow up on information request for the 2004 California amended return. Discuss 2004-2008 state amended return project. Compile and review documentation.
		<u>92.80</u>		<u>\$ 23,200.00</u>	



ALVAREZ & MARSAL

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October 11, 2010

Robert Williams
President
Washington Mutual, Inc.
925 Fourth Avenue, Suite 2500
Seattle, WA 98104

INVOICE #: 83432 - 24
Tax Summary

SPECIAL SERVICES RENDERED
By Alvarez & Marsal

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Fees: 9/1 - 9/30/2010			

Tax (Pension Plan & Benefits)

Total Fees by Person

Cumberland	2.00	\$ 700	\$ 1,400.00
Spittell	112.00	575	64,400.00
Bridges	23.50	575	13,512.50
Friesen	185.80	380	70,604.00
Temperley	151.90	250	37,975.00
			<u>\$ 187,891.50</u>

Washington Mutual, Inc. (83432)

Time Summary

Cumberland

Pension (CAB)

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Mon	9/20/2010	2.00	\$ 700	\$ 1,400.00	Prepare for and participate in update meeting on projects at WaMu. Participate in discussions regarding technical issues.
		<u>2.00</u>		<u>\$ 1,400.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Spittle!

Pension (CAB)

Day	Date	Time	Rate	Billings	Description
Wed	9/1/2010	7.00	\$ 575	\$ 4,025.00	Review nonqualified deferred compensation plans. Participate in discussions with claimants. Prepare for and participate in call with Towers Watson regarding various pension plan matters. Prepare for and participate in conference call with EHRO regarding pension plan. Prepare for and participate in conference call with Weil regarding claims.
Thur	9/2/2010	4.00	575	2,300.00	Prepare summary materials. Participate in discussion with Towers Watson regarding various pension matters. Participate in conference call regarding audit legal letters.
Fri	9/3/2010	2.50	575	1,437.50	Prepare and review summary materials. Research compliance issues related to split dollar agreements. Review benefits claims.
Tues	9/7/2010	3.50	575	2,012.50	Prepare for and participate in conference call with EHRO. Process employee benefit claims. Prepare for and participate in Pension Coordination Meeting
Wed	9/8/2010	6.50	575	3,737.50	Participate in status call regarding Buus settlement. Prepare for and participate in conference call regarding certifications. Participate in discussions with EHRO regarding plan administration. Prepare materials related to Pension Plan administrative issues and discussions with management. Follow up on pension plan audit materials and issues.
Thur	9/9/2010	5.00	575	2,875.00	Participate in discussions regarding insurance plans. Prepare for Plan Investment Committee meeting. Process unliquidated benefits claims. Assemble Buus settlement materials.
Fri	9/10/2010	6.00	575	3,450.00	Prepare for and participate in conference call with Plan Investment Committee. Discuss Dime settlement issues. Process benefits claims. Review Buus settlement PSD and related materials.
Mon	9/13/2010	5.00	575	2,875.00	Prepare for and participate in employee benefits claims call with Weil regarding unliquidated claims. Follow up on Dime settlement meeting arrangements. Review plan investment committee minutes and other pension plan materials. Review pension plan financials.
Tues	9/14/2010	8.00	575	4,600.00	Participate in pension coordination meeting. Call UCC regarding employee benefits claims. Participate in weekly finance meeting. Review and prepare pension appeal materials. Discuss and follow up on Dime settlement meeting. Assemble and review pension plan audit documentation. Research and discuss bonus and retention payments.
Wed	9/15/2010	9.50	575	5,462.50	Participate in Buus update and weekly pension calls. Prepare for and participate in call regarding pension plan financials. Review WaMu pension plan Forms K-1 and the application of unrelated business income tax rules. Prepare for and participate in call with Moss Adams regarding pension plan audit. Review pension plan appeals materials and discuss with Weil. Research and follow up on materials for creditors' committee request. Review actuarial materials.
Thur	9/16/2010	7.00	575	4,025.00	Participate in tolling agreement call with Akin Gump. Prepare for and participate in claims status call. Review various Forms K-1 and analyze unrelated business income. Review EHRO project scope document. Prepare materials for creditors committee regarding tolling matters.
Fri	9/17/2010	7.50	575	4,312.50	Prepare for and participate in call with pension team regarding various matters. Participate in meeting regarding status of projects. Review nondiscrimination analysis and AFTAP materials. Review Form 5500 materials.
Mon	9/20/2010	7.00	575	4,025.00	Participate in meeting regarding pension plan issues. Discuss pension plan operational issues with Weil. Prepare for plan administration committee meeting. Review plan audit materials.
Tues	9/21/2010	9.00	575	5,175.00	Prepare materials for creditors' committee. Follow up on pension audit materials. Prepare for and participate in call regarding Form 5500 issues. Participate in discussions with JPMC regarding various pension issues. Prepare for plan administration committee meeting. Participate in conference calls regarding change in control and retention bonus payments.
Wed	9/22/2010	6.50	575	3,737.50	Review ACS project scope document and participate in discussions with WMI management. Prepare for and participate in plan administrative committee call. Prepare for and participate in conference call with ACS regarding pension plan status. Participate in weekly Buus litigation settlement call and follow up on various related matters. Review insurance claim issues and
Thur	9/23/2010	5.50	575	3,162.50	Review and follow up on claims materials. Coordinate nondiscrimination documentation. Participate in discussions regarding nonqualified deferred compensation plans. Coordinate Buus settlement information. Analyze claims valuation issues.
Mon	9/27/2010	0.50	575	287.50	Coordinate Buus settlement.
Tues	9/28/2010	5.50	575	3,162.50	Prepare for and participation in pension coordination meeting with JPMC team. Follow up on IRS responses and discussions with Weil. Review Buus settlement documentation. Review employee claims materials and participate in discussions with Weil attorneys. Participate in discussions with Towers Watson regarding actuarial issues.
Wed	9/29/2010	6.50	575	3,737.50	Prepare for and participate in Buus status update call. Participate in employee benefits claims status call and follow up on materials. Participate in ACS pension status update call. Review related materials. Participate in discussions with JPMC regarding actuarial calculations and other pension matters. Review and analyze insurance settlement agreements and exchange related communications.
		<u>112.00</u>		<u>\$ 64,400.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Bridges

Pension (CAB)

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	8.20	\$ 575	\$ 4,715.00	Prepare for and participate in conference with team regarding issues related to payment of nonqualified deferred compensation claims. Conduct tax research related to issues presented during the meeting.
Thur	9/2/2010	5.00	575	2,875.00	Continue tax research regarding issues related to payment of nonqualified deferred compensation claims. Prepare summary of research results.
Fri	9/3/2010	1.50	575	862.50	Continue to conduct research and analysis regarding issues related to payment of nonqualified deferred compensation claims.
Thur	9/9/2010	1.20	575	690.00	Prepare written analysis of research results regarding the payment of nonqualified deferred compensation claims.
Fri	9/10/2010	6.10	575	3,507.50	Prepare for and participate in conference with team regarding discussions with IRS regarding pension plan. Begin to prepare draft response to IRS agent regarding outstanding pension plan issues. Continue to prepare nonqualified deferred compensation claims issue analysis
Mon	9/13/2010	1.50	575	862.50	Draft letter to Internal Revenue Service regarding qualified plan issues.
		<u>23.50</u>		<u>\$ 13,512.50</u>	

Washington Mutual, Inc. (83432)

Time Summary

Friesen

Pension (CAB)

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/1/2010	8.00	380	\$ 3,040.00	Revise and create new claims summary for settlement analysis. Review WMI employee claims and the associated treatment of these claims. Discuss the mechanics of the WMI SERP benefit accrual. Review and reconcile proposed unique WMI SERAP claim documentation, claims register and remaining claims summary. Review and reconcile proposed unique WMI Legacy Plans (HFA Plans) claim documentation, claims register and remaining claims summary.
Thur	9/2/2010	9.00	380	3,420.00	Discuss pending claim pertaining to a prior director. Receive contact information. Continue to review and reconcile proposed unique WMI Legacy Plans (HFA Plans) claim documentation, claims register and remaining claims summary. Review prior communications with Fidelity regarding termination of the Equity Incentive Plan. Update the remaining claims summary to include category of beneficiary claims and/or spousal claims that duplicate claim values. Review and analyze the plan amendments made in 2008 that pertain to the WMI SERAP and SERP to determine the treatment of future accruals.
Fri	9/3/2010	7.00	380	2,660.00	Prepare for and participate in conference call with Weil claims team regarding questions pertaining to employee claims included in motion. Prepare for and participate in conference call with Fidelity regarding deconversion process and FAS reports for the EIP. Follow up conversations with Weil attorneys regarding claim amount discrepancies for drafting motion. Research and calculate estimated value of unliquidated severance plan claim for reserve calculations.
Tues	9/7/2010	9.10	380	3,458.00	Meet with CAB group to discuss current workstreams and status and deadlines for projects. Discuss the treatment of claims that have a defined benefit and possible insurance claim component. Review a WMI DCP claim submitted by a former director for accuracy. Review additional information received from claimant for proper classification into claim category. Exchange communications with various Weil attorneys regarding upcoming employee claims motions. Review latest bankruptcy hearing transcript for employee claim implications.
Wed	9/8/2010	7.80	380	2,964.00	Call to discuss SERAP and Legacy claim questions with Weil attorney. Exchange communications with various Weil attorneys regarding POC responsibilities and timeline updates. Analyze the Unliquidated claims in the post-adversary claim category to provide an estimated liquidated value amount. Research the nonqualified deferred compensation plan amendments for 2008 (409A) for active and frozen legacy plans and obtain the executed copies of the resolution approving the amendments. Continue review of the unliquidated claims and researching the possible liquidated
Thur	9/9/2010	8.50	380	3,230.00	Analyze the 409A amendments executed for the WMI nonqualified deferred compensation plans and the Legacy plans. Review and summarize the deconversion plan materials and communications with Fidelity regarding the process transferring shares to equity holders. Provide estimated liquidated values for outstanding unliquidated claims in the post-adversary claim category and listing of pending questions for Monday meeting. Discuss ELIP policy tax questions. Impute income for SELIP & ELIP participants and withholding question for policy transfer scenario. Review listing of possible unliquidated claims that have characteristics of a liquidated claim and analyze if possible to change the status of the claims.
Fri	9/10/2010	9.00	380	3,420.00	Analyze and discuss post-adversary unliquidated claims. Read and analyze the bankruptcy hearing transcript for the latest hearing for employee claim implications. Review the proof of claims containing HFA SERP/SSERP and potential life insurance claims and cross check the claimants with counsel. Exchange communications with claimant counsel regarding the Unliquidated status of POCs that provide a liquidated value consisting of a PV calculation. Prepare for communications with claimant regarding a reduce and allow claim. Review proposed employee claim objections in the WMI SERAP category.
Mon	9/13/2010	8.50	380	3,230.00	Prepare for conference call with Weil and A&M team regarding valuation of outstanding unliquidated claims. Participate in conference call with Weil and A&M claims teams regarding post-adversary unliquidated claims. Exchange communications with Weil attorney and research disallow claims to be included in omnibus objection. Begin initial review of the proceeding category of employee claims to be addressed post-confirmation.

Washington Mutual, Inc. (83432)

Time Summary

Friesen

Pension (CAB)

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Tues	9/14/2010	8.80	380	3,344.00	Research and address claim for WMI employee that is outstanding. Review the revised version of disallow omnibus objection from Weil team. Prepare for and participate in conference call with creditor's committee counsel regarding salary continuation life insurance policies. Participate in conference call with restructuring team regarding new research request involving HR committee minutes and bonus payments.
Wed	9/15/2010	12.50	380	4,750.00	Provide responses to various information requests. Participate in meeting with CAB group regarding HR committee minutes from 2007 and 2008. Exchange communications with claimant regarding WMI DCP plan details and position on POC. Research WMI DCP plan provisions regarding investment elections. Update claims tool for new claim added to the employee claims register. Participate in conference call with Weil to address questions pertaining to certain claims. Reconcile employee claims register to remaining claims summary tool. Continue review of HR committee minutes and change in control and retention bonus analysis.
Thur	9/16/2010	11.30	380	4,294.00	Discuss and review retention bonus information researched with CAB claims group. Coordinate with DAF group and analyze retention bonus payment queries from the payroll system. Review WMB general ledger accounting work papers for population of retention bonus payments issued. Review and analyze WMB change in control agreements and Cash LTI Awards via general ledger work
Fri	9/17/2010	6.80	380	2,584.00	Review the revised omnibus objection draft from Weil for disallowed employee claims. Review the WMI DCP plan provisions regarding the interest investment election for retirees. Exchange communications with former NQDC group analyst regarding WMI DCP plan operations. Prepare for and participate in meeting with CAB group regarding current employee claims issues, deadlines, and Draft timeline and materials to review for omnibus hearing preparation. Perform deferred compensation plan payment research for creditor's committee information request. Reclassify various claim entries in employee claims tools per proof of claim review for accuracy. Research WaMu Severance Plan for history of plan and details provided in proof of claims. Participate in discussions with Weil attorneys regarding retirement plans with annuity payout options.
Mon	9/20/2010	9.30	380	3,534.00	Coordinate and communicate with DAF team regarding peoplesoft payroll information requests. Prepare and participate in conference call with creditor's committee regarding change in control agreement questions. Participate in discussions with DAF group regarding new information request for employee promotion data to identify entire population of certain level of employees. Draft a deferred compensation plan summary for Restructuring Team to satisfy examiner information request.
Tues	9/21/2010	7.60	380	2,888.00	Complete and review listing of nonqualified deferred compensation plan listing and values of books and records as of petition date for examiner request. Analyze updated potential liability ownership of the deferred compensation plan analysis for inclusion of examiner request. Update the employee remaining claims summary to reflect revised details from Weil and omnibus filing dates. Prepare and participate in conference call regarding ELIP plan provisions pertaining to lump-sum policy splits.
Wed	9/22/2010	9.00	380	3,420.00	Update the employee claims register to reflect confirmed omnibus order entered into the court. Research Ahmanson defined benefit plan provisions and lump sum calculations performed to confirm accuracy. Participate in conference call with Weil claims team regarding upcoming motions to be filed with court and discuss specific claim issues to prepare team. Analyze the assumptions used in the defined benefit plan lump-sum calculations performed for purchase accounting purposes. Reconcile to proof of claims submitted for reasonableness. Participate in discussion with claimant counsel regarding questions and values of proofs of claims submitted.
Thur	9/23/2010	9.30	380	3,534.00	Review letter received by claimant counsel on rationale on why proof of claim is to be amended and verify facts. Participate in discussion regarding the validity of calculations of a lump-sum value provided by a claimant pursuant to a historical letter provided by previous WaMu benefits group. Update remaining claims summary to reflect latest claim comments and status of processing. Review the next batch of claims to be addressed by Weil claims team and review the drafting of claims disposition memorandum to accompany claims listing.
Fri	9/24/2010	6.30	380	2,394.00	

Washington Mutual, Inc. (83432)

Time Summary

Friesen

Pension (CAB)

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Mon	9/27/2010	9.70	380	3,686.00	Review the services offered by Fidelity regarding the EIP and the outputs to be received pertaining to the change in control scenarios for expense implications. Research the beneficiary claims submitted for HFA plans and review the participants' calculations to verify they are included in calculations. Participate in discussion with Weil claims group regarding claim objection write-up pertaining to certain claim summaries. Review the latest bankruptcy hearing transcript for employee claims implications. Update the employee remaining claims summary to exclude recently expunged claims and include amended claims received. Research the assumptions used in lump-sum calculations provided by actuary and provide summary to Weil claims team.
Tues	9/28/2010	9.00	380	3,420.00	Review for reasonableness the amended claim received to reduce filed claim amount. Summarize previous call with Fidelity to determine what materials we would receive upon plan termination. Research the mortality table utilized in lump-sum calculations and the memorandum provided by actuary detailing the rationale used for discount rate assumption. Prepare for and participate in conference call with Weil claims team to discuss outstanding employee claims issues and update on the timing of draft objections. Participate in call with claimant to obtain additional documentation to support proof of claim and drafting of documentation. Research procedure for calculation of the proposed expense reversal for equity awards based upon information to be received by Fidelity.
Wed	9/29/2010	9.30	380	3,534.00	Participate in discussions with Weil regarding the valuation of individual contracts in the payout form of annuities. Participate in discussion with former WaMu nonqualified plan group team member regarding an HFA SERP plan participant and plan provisions in the HFA EDCP/CAP plan. Participate in weekly WMI finance meeting. Prepare for and participate in employee claims call with Weil claims team. Research outstanding issues and information requests pertaining to HFA ELIP participants. Participate in conference call regarding obtaining contact information for prior WaMu employees and other outstanding issues.
Thur	9/30/2010	10.00	380	3,800.00	Research the nonqualified deferred compensation plans for Weil's review and attach to claim objections as exhibits. Review the plan provisions pertaining to assumptions used to derive lump-sum values for defined benefit type plan benefits. Gather and review the HFA EDCP / CAP plan provisions to confirm the plan type. Review consulting agreement provided in POC that relates to expenses to be reimbursed for life and determine reasonableness of present value calculation provided. Participate in conference call with Weil claims team regarding how the defined benefit lump-sum calculations were derived and the disclosure statement that should be drafted for objection write-up. Participate in discussion with HFA plan claimant regarding the HFA EDCP / CAP plan to document further how the plan operated and to obtain any further supporting documents pertaining to the plan. Review the ELIP plan benefit provided upon the change in control that occurred when WMI acquired HFA.
		<u>185.80</u>		<u>\$ 70,604.00</u>	

Washington Mutual, Inc. (83432)

Time Summary

Temperley

Pension (CAB)

Day	Date	Time	Rate	Billings	Description
Wed	9/1/2010	9.80	\$ 250	\$ 2,450.00	Revise WMI claimants with outstanding POCs listing. Reconcile remaining claims and WMI Legacy documentation. Reconcile summaries of WMI Legacy to electronic files. Prepare withdrawal form for claimant.
Thur	9/2/2010	8.50	250	1,625.00	Review miscellaneous claims for additional information and alternative points of contact. Update claims register with WMI Legacy notes.
Fri	9/3/2010	1.00	250	250.00	Identify the list of individuals who were paid retention bonuses and identify their POCs outstanding, if any.
Tues	9/7/2010	9.00	250	2,250.00	Review additional information received from claimants and updated tools accordingly. Create miscellaneous summaries for processing. Review OPEB coverage confirmations. Compile file to include the footnotes language used for claims processing thus far. Review unliquidated claims to identify those which could be liquidated lump sum values.
Wed	9/8/2010	8.00	250	2,000.00	Update claims tools to reflect claimants removed from motions due to other litigation pending. Review unliquidated claims to identify those which could be liquidated lump sum values. Discuss and compile comprehensive listing of unliquidated claims that could potentially be liquidated.
Thur	9/9/2010	9.50	250	2,375.00	Identify plans applicable to current Weil claims processing and send out documents accordingly. Attempt to contact claimant via phone and search for an alternate address. Verify that the defined benefit plan amounts input in the remaining claims tool are accurate in accordance with the claims variance analysis and the Towers Watson calculations. Add estimated liquidated claims amounts to the remaining claims tool.
Fri	9/10/2010	6.30	250	1,575.00	Discuss unliquidated claims that could potentially be liquidated and follow up with claimants and KCC to confirm. Add additional combined claim to the SERAP population. Prepare summary for processing. Update tools to reflect newly liquidated claims and revise combined claims. Review ETRIP provisions to examine eligibility of claimants.
Mon	9/13/2010	8.00	250	2,000.00	Read recent hearing transcript. Review ETRIP provisions, job history, and POC to examine eligibility of claimants. Review remaining claims tool to identify next claims population for processing. Review POCs for upcoming post-confirmation/pre-adversary claims population.
Tues	9/14/2010	9.10	250	2,275.00	Review POCs for post-confirmation/pre adversary processing to ensure components are properly categorized. Search for contact information of requested claimants. Read draft of 52nd omnibus objection. Review disallowance notes from omnibus objection and compare to our summaries for accuracy and completeness. Begin reviewing HR Meeting Minutes provided thus far. Participate in call to discuss focus of HR Meeting Minutes review process. Update claims register to reflect newly filed and amended claims.
Wed	9/15/2010	11.10	250	2,775.00	Discuss upcoming tasks for status meeting and document review. Incorporate newly filed and amended claims into the tools and review the documents to categorize properly. Review disallowance notes from omnibus objection and compare to our summaries for accuracy and completeness. Check Weil claims processing population for inclusion of selected POCs. Organize and Review HR Meeting Minutes. Discuss pending changes for 52nd omnibus draft. Research WaMu's acquisition of ASB. Search claims population currently in process for outdated/recently amended POCs. Update disallowed POCs per 52nd omnibus discussion. Discuss status of HR minutes review and assign further research surrounding agreements. Compile agreement samples for review. Update the Plan Master to reflect WMB CIC variance claim index.
Thur	9/16/2010	8.00	250	2,000.00	Analyze POCs submitted and books and records to identify employees who did not submit claims for the various agreement categories. Review all CIC related POCs submitted to identify the effective date of each individual's CIC agreement. Check listing of all retention bonus claims awarded to retention bonus claims filed.
Fri	9/17/2010	7.40	250	1,850.00	Identify and assign upcoming tasks and wrap up from recent findings. Create a summary of the CIC findings. Review 2nd draft of the 52nd omnibus to ensure it corresponds to our files and adjustments. Compile Unfiled Retention and Cash LTI documents. Compile HR Committee Minutes received to date and distributed the newly received Minutes. Participate in meeting to give a status update of recent issues and developments. Research discrepancies in OPEB claims and classifications.
Mon	9/20/2010	7.00	250	1,750.00	Create POC summaries for the post-confirmation/pre adversary claims. Compile Lakeview supporting documentation. Updated OPEB memo and exhibits.
Tues	9/21/2010	8.50	250	2,125.00	Analyze and discuss questions posed about change in control agreements and human resource documents by researching claimant contact info, employee grades, agreement types and POC examples. Compile defined benefit monthly payment amounts for Weil. Participate in discussion with Creditors Committee regarding agreement types. Reconcile BOLI/COLI/deferred comp variance analysis tabs to books and records.

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Billings</u>	<u>Description</u>
Wed	9/22/2010	9.50	250	2,375.00	Update claims tools to reflect withdrawn claims. Review books and records for all plans valued. Finalize draft of OPEB memo and exhibits. Identify and separate the OPEB spousal/beneficiary claims. Update OPEB TOC with proposed disallowance info. Complete Form 5550s.
Thur	9/23/2010	8.10	250	2,025.00	Review DC plan communications. Review HFA SERP/SSERP claim and analyze benefit elections and amounts. Review the SERAP for vesting provisions. Research source documents used for DB valuations. Research entity tracing on Providian Bancorp. Discuss and analyze SERAP vesting provisions and treatment of accruals and interest. Reconcile DB amounts indicated in POCs to amounts used for benefit valuations. Discuss tax on deferred compensation claims.
Fri	9/24/2010	6.50	250	1,625.00	Review information about election amounts. Reconcile DB amounts indicated in proof of claims and amounts used for benefit valuations. Discuss various differences with team and determine next steps.
Mon	9/27/2010	8.10	250	2,025.00	Add claim amounts to POC versus Towers valuation comparison file. Review beneficiary valuations for joint life expectancy treatment. Update claim summaries and tools with qualified plan language. Review claims in POC versus Towers listing for additional components. Read recent Hearing Transcript. Create superseded claim summary for processing.
Tues	9/28/2010	7.40	250	1,850.00	Update claims tools with superseded and expunged claims. Review status and next steps for outstanding miscellaneous claims. Meet with Weil to discuss claims issues. Create summary for reclassified miscellaneous claim. Compile and provide plan documents and 409A amendments.
Wed	9/29/2010	3.10	250	775.00	Gather information to request a revised defined benefit plan calculation. Perform entity tracing for Providian and Coast. Search for W-2 information. Attend employee claims update meeting. Review POCs in process and look for additional support.
		<u>151.90</u>		<u>\$ 37,975.00</u>	