IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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

MOTION IN LIMINE TO PRECLUDE
ANY USE OF OR REFERENCE TO THE EXAMINER'S REPORT

The TPS Consortium hereby files this Motion (the "Motion") in limine to preclude any use of or reference to the final report of Joshua R. Hochberg (the "Examiner") related to the above-captioned Chapter 11 cases (the "Examiner's Report") on the grounds that it is comprised entirely of inadmissible hearsay. In support of the Motion, the TPS Consortium respectfully state as follows:

PRELIMINARY STATEMENT

While they have yet to announce it formally, it appears the Debtors and other proponents of the Debtors' pending plan of confirmation (the "Plan") will seek to make use of the Examiner's report and references to the Examiner's "investigation" to prop up their unsupported and unsupportable positions in the above-captioned adversary proceeding (the "Adversary Proceeding") and Chapter 11 case (together with the Adversary Proceeding, the "Proceedings"). Lacking the ability to present admissible evidence (either because it does not exist or because the Debtors have hidden behind blanket assertions of attorney-client privilege to avoid producing what, if any, analyses of claims was performed), the parties cite and refer to the Examiner's Report (itself based on an admittedly hurried "investigation," review of untested, self-serving analyses the

0812229101129000000000014

parties have refused to subject to discovery, and unsworn interviews of parties' whose interests would be materially benefited by confirmation of the Plan) as though it were admissible evidence, or evidence at all. However, the Examiner's Report does not constitute evidence. Rather, the Examiner's report is, at best, a compilation of hearsay wholly inadmissible for any purpose in the Proceedings.

As such, the Examiner's Report and all references thereto should be ignored by the Court and stricken from the record. And, the Examiner should be precluded from testifying in connection with either of the Proceedings.

RELEVANT BACKGROUND

A. Appointment And Powers Vested In The Examiner.

1. On July 22, 2010, this Court ordered the Appointment of an Examiner to investigate the "claims and assets that may be property of the Debtors' estates that are proposed to be conveyed, released or otherwise compromised and settled under the Plan and Settlement Agreement, and the claims and defenses of third parties thereto." [Docket No. 5120]. He was also ordered to investigate "such other claims, assets and causes of action which shall be retained by the Debtors and/or the proceeds thereof, if any, distributed to creditors and/or equity interest holders pursuant to the Plan, and the claims and defenses thereto." Id. The United States Trustee appointed Joshua R. Hochberg to this role on July 26, 2010, and the Court approved that appointment on July 28, 2010. [Docket No. 5141, 5162].

2. In connection with his appointment, the Examiner requested and received broad powers to conduct his investigation on an expedited basis. See generally, Order Authorizing Examiner to Demand and Issue Subpoenas Compelling the Production of

Documents and the Oral Examination of Persons and Entities (the "Examiner Discovery Order"). [Docket No. 5259] More specifically, the Court granted the Examiner the ability to compel production of documents within five days of issuance of a subpoena. See id. at ¶ 2(a). The Examiner Discovery Order also imposed on parties resisting such a subpoena based on the assertion of privilege the obligation to produce a privilege log within those same five days. See id. at ¶ 2(b). The Examiner Discovery Order vested in the Examiner the power to compel attendance at sworn oral depositions within five days of issuance of a subpoena. See id. at ¶ 2(c). Finally, the Examiner Discovery Order absolved the Examiner of any "obligation to furnish to any party or other person or entity any communications, documents, or information received from any party or person or entity to participate in any meetings or conversations between the Examiner and such party." Id. at ¶ 2(e).

3. Pursuant to the "agreed"[1] Order directing the Examiner's appointment, the Debtors and other parties were authorized to deliver to the Examiner privileged information while still retaining the ability to assert the privilege as against other parties. See Order, dated July 22, 2010, at ¶ 10. [Docket No. 5120].

B. The Examiner's "Investigation" And Report.

4. Notwithstanding the broad investigative powers granted the Examiner to enable him to discharge fully his duties, the Examiner apparently did not issue one document subpoena; rather relying on parties to voluntarily deliver documents.

5. The Examiner did not conduct one sworn deposition; rather choosing to

[1] The TPS Consortium were neither consulted nor allowed an opportunity to comment on the proposed Order before it was submitted to the Court for entry as an "agreed" Order.

conduct unsworn interviews of parties, many of whom have vested interests in the outcome of the Examiner's investigation. Of the interviews conducted by the Examiner, twenty were with employees of, or professionals employed by, Defendant WMI or affiliates, seventeen were employees of Defendant JPMC, and seven were employed by the FDIC and/or the Office of Thrift Supervision (both of which have an interest in the Debtors prevailing in the Proceedings). See Examiner's Report, at Appendix 2. Most of the balance of the parties interviewed appear to be parties subject to potential estate or third party claims that would purportedly be extinguished by confirmation of the Plan (e.g., Banco Santander, Goldman Sachs, and Morgan Stanley). See id. ("Witnesses – Other").

6. The Examiner admits that his investigation was rushed. See Examiner's Report, at p. 3. In reaching his conclusions, the Examiner apparently received and relied on the same legal analysis and evaluations the Debtors and other parties in favor of the Settlement, through their broad assertions of privilege, have steadfastly refused to make available through discovery. See Examiner's Report, at p. 14. This was confirmed by deposition witnesses produced by the Debtors, although those witnesses refused even to reveal the topics on which analyses were provided to the Examiner. See Deposition of William C. Kosturos, November 16, 2010, at 112-115. As such, it is impossible to determine which (if not all) of the Examiner's conclusions are based on information withheld from, and unavailable to be tested by, other parties in the discovery process.

7. The Examiner's rushed "investigation" of the matters at issue in the Adversary Proceeding consisted of unsworn interviews with the general counsel of Defendant WMI, the CEO and general counsel of Defendant JPMC, representatives of

the OTS (an entity much maligned for its contributions to the collapse of the Debtors and a counter-party to the secret side letters at issue in the Adversary Proceeding), and a representative of Goldman Sachs (an entity with potential liability for its role in connection with the structuring, issuance and sale of the Trust Preferred Securities and an entity proposed to receive broad releases of such claims if the Plan is confirmed).[2]

8. At the conclusion of his rushed "investigation," Mr. Hochberg filed the Examiner's Report on November 1, 2010. (Docket #5735).

C. The Current Attempted Misuse Of The Examiner's Report.

9. Debtors apparently seek to bolster their position by reference and/or citation to the Examiner's Report. See Declaration of William C. Kosturos [Docket No. 6083] at ¶¶ 28, 51, 68-69, 77, 79; Declaration of Jonathan Goulding, [Docket No. 6098] at ¶13; Declaration of Charles Edward Smith, [Docket No. 6092] at ¶7. Perhaps most troubling is that, notwithstanding WMI's prior broad assertion of the attorney-client privilege to resist discovery and WMI's promise to the Court that such withheld information would not be used to prove up the Plan and/or related Settlement, the Debtors and others now urge the Court to rely on the Examiner's Report for those very purposes (and others) even though the Examiner's conclusions are based, in whole or in part, on the withheld materials.[3] See Debtors' Memorandum of Law in Support of Confirmation, [Docket No. 6085] at p. 27 (urging the Court to "rely on the Examiner's Report, and the conclusions set forth therein").

---

[2] While counsel for the TPS Consortium met with the Examiner, such discussions apparently were not the basis of any of the Examiner's conclusions.

ARGUMENT

10. The Examiner's Report, which Debtors seek to introduce as an exhibit, is a 300 page out-of-court assertion, on which Debtors seek to rely in their confirmation brief, in their expert report, and undoubtedly through witnesses. The TPS Consortium cannot cross-examine the Examiner and cannot ascertain what the witnesses told the Examiner. The Debtors even claim that all discussions with the Examiner were privileged. Deposition of William C. Kosturos, November 16, 2010, at 112-115. With the use and reliance on the Examiner's Report, the Debtors attempt to create the type of black box that the hearsay rule operates to exclude. See, e.g., In re: Fibermark, Inc., 339 B.R. 321, 326 (Bankr. D. Vt. 2006); In re Enron Corporation Securities, Derivative & "ERISA" Litigation, 623 F. Supp. 2d 798, 823 n.21 (S.D. Texas, 2009). The Examiner's Report is rank hearsay, inadmissible in both the Adversary Proceeding and Confirmation Hearing, and it cannot be relied on, used, or referenced by the Debtors.

11. An Examiner's Report cannot, as a matter of law, serve as a replacement for discovery or evidentiary presentation because the Examiner's factual conclusions "[are] inadmissible hearsay." U.S. v. Moore, 27 F.3d 969, 975 (4th Cir. 1994). Simply put, "the materials upon which [the Examiner] rel[ied] to produce the Report constitute out-of-court statements that lack the indices of reliability required for admission into evidence under the Federal Rules." In re Fibermark, Inc., 339 B.R. at 326. See In re Monus, 1995 WL 469694, at *8-9 (Bankr. N.D. Ohio May 18, 1995) (excluding as unreliable hearsay an Examiner's Report "of nearly 1,000 pages relying on sworn and

---

[3] By separate motion, the TPS Consortium seeks to exclude and/or strike all references to, and use of, the withheld information in connection with Plan confirmation.

unsworn testimony and statements by individuals, some of whose identities are not revealed, and on a variety of documents, the authenticity of which may be subject to challenge under the Federal Rules of Evidence."). The very purpose of the hearsay rule is to exclude out-of-court assertions because they cannot be tested by cross-examination. Anderson v. United States, 417 U.S. 211, 220 (1974).

12. "While an Examiner is employed to conduct an investigation, 'he [is] not charged – nor could he be – with the duty to 'hear and determine' any claims in a case." Fibermark, 339 B.R. at 326, quoting In re Rickel & Associates, Inc., 272 B.R. 74, 87-88 (Bankr. S.D.N.Y. 2002). "The facts, as found by the Examiner, are not 'true' just because they are in the Report." Id. at 327. "They explain and justify the Examiner's conclusions. That is all." Id. "The Examiner's rendition of the facts may not be relied upon to prove the truth of the matter." Id. Rather, if parties "wish to 'prove' the accuracy of the Examiner's conclusions" in Court, "they must do so with admissible evidence." Id. This is especially true when the conclusions are based on information not available to those who would challenge the Examiner's conclusion. See Carnegie Intern. Corp., 51 B.R. 252, 258 (Bankr. Ind. 1984) ("Both under the Act and the Code everything uncovered by an examiner including facts reported to the court regarding possible causes of action, is to be made available to estate representatives").

13. "While [Bankruptcy Code Section] 1106 requires the Examiner to file a 'statement' of his investigation, his findings do not have the binding effect on the Court or parties of those of a special master, arbitrator or magistrate; nor do they have the evidentiary character of an opinion by a Court expert appointed pursuant to Rule 706 of

the Federal Rules of Evidence." In re Baldwin United Corp., 46 B.R. 314, 316 (Bankr. S.D. Ohio 1985).

14. Nor would it be sufficient for Debtors to offer a rote recitation that the Examiner's reliance on the hearsay evidence was reasonable. Here, there can be no "good grounds" for relying solely on the self-interested statements of parties who cannot be tested by cross-examination. This is particularly so where Debtors have the temerity to claim that witness discussions with Examiner were entirely privileged, depriving The TPS Consortium to even know what was said or even what topics were discussed. See Deposition of William C. Kosturos, November 16, 2010, at 112-115. Because the Examiner's Report is premised only on second-hand and undisclosed privileged information, "the [ ] court can," and should, "exclude [the Examiner's] opinion as irrelevant." Paoli, 35 F.3d at 749 n.19.

15. Debtors seek to confuse the matter with vague reference to three cases, none of which even contain the word "hearsay," let alone analyze the admissibility issue presented by this motion. In Walnut Equipment Leasing, the Court simply recited the fact that, "in his Report dated April 27, 1998," the Examiner concluded that, "given the complexity of the issue, a resolution through negotiation was strongly recommended." 1999 WL 288651, *4. None of the factual portions of the Examiner's Report were offered or admitted. In re Ionosphere Clubs, Inc., 156 B.R. 414 (S.D.N.Y. 1993), is even further afield. In that case, the Court rejected a claim by creditors and journalists who sought access to an Examiner's materials under the public records law. Id. at 431. The Court found that the Examiner's findings, which were "no more binding on the court than those of any other attorney[]," were not subject to the public records law because they

had not been filed with the court. Id. at 433. Thus, the Court did not consider, even in passing, the question of whether the Report's contents would have survived a hearsay challenge.

16. Finally, in In re PWS Holdings Corp. Bruno's Inc., 288 F.3d 224, 240 (3rd Cir. 2000), "the parties d[id] not dispute the Findings of Fact contained in the Examiner's Final Report." Thus, the Third Circuit found no abuse of discretion in the District Court's decision "to accept the Examiner's decision to evaluate the claims using the business enterprise method." Id. at 242. This decision to adopt the Examiner's methodology is vastly different from the situation presented here, where the TPS Consortium challenge the Examiner's factual determinations as having been based entirely on hearsay. Debtors cannot overcome the evidentiary infirmity of the report by relying on cases where past litigants failed to properly raise the issue.

CONCLUSION

The Examiner's Report, the "facts" underlying it, and the conclusions derived therefrom are rank hearsay (or worse) and clearly inadmissible. Therefore, for the reasons stated above, this Court should grant the Motion in its entirety, thereby precluding any Plan Proponent from using or referencing the Examiner's Report during the Confirmation Hearing.

Dated: Wilmington, Delaware
November 29, 2010

Respectfully submitted,

CAMPBELL & LEVINE LLC

/s/ Marla Rosoff Eskin

Marla Rosoff Eskin, Esq. (DE 2989)
Bernard G. Conaway, Esq. (DE 2856)
Kathleen Campbell Davis, Esq. (DE 4229)
800 North King Street, Suite 300
Wilmington, DE 19809
(302) 426-1900
(302) 426-9947 (fax)

– and –

BROWN RUDNICK LLP
Robert J. Stark, Esq.
Sigmund Wissner-Gross, Esq.
Seven Times Square
New York, NY 10036
(212) 209-4800
(212) 209-4801 (fax)

– and –

James W. Stoll, Esq.
Jeremy B. Coffey, Esq.
Daniel J. Brown, Esq.
One Financial Center
Boston, MA 02111
(617) 856-8200
(617) 856-8201 (fax)

Counsel for the TPS Consortium

1789761 v1 -

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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

CERTIFICATE OF SERVICE

I, Marla Rosoff Eskin, of Campbell & Levine, LLC, hereby certify that on November 29, 2010, I caused a copy of the *Motion in Limine to Preclude Any Use of or Reference to the Examiner's Report* to be served upon the individual listed below via First Class Mail:

Dated: November 29, 2010

/s/ Marla R. Eskin
Marla R. Eskin (No. 2989)

Acxiom Corporation
CB Blackard III
301 E Dave Ward Dr
PO Box 2000
Conway, AR 72033-2000

Akin Gump Strauss Hauer & Feld LLP
Fred S Hodara
One Bryant Park
New York, NY 10036

Akin Gump Strauss Hauer & Feld LLP
Scott L Alberino
1333 New Hampshire Ave NW
Washington, DC 20036

Akin Gump Strauss Hauer & Feld LLP
Peter J Gurfein
David P Simonds
2029 Century Park E Ste 2400
Los Angeles, CA 90067-3012

Alston & Brid LLP
J William Boone
1201 W Peachtree St
Atlanta, GA 30309-3424

Angelo Gordon & Co
Edward W Kressler
245 Park Ave 26th Fl
New York, NY 10167

Arapahoe County Attorneys Office
George Rosenberg
5334 S Prince St
Littleton, CO 80166

Archer & Greiner PC
Charles J Brown III
300 Delaware Ave Ste 1370
Wilmington, DE 19801

Arent Fox LLP
Andrew Silfen
1675 Broadway
New York, NY 10019

Arent Fox LLP
Jeffrey N Rothleder
1050 Connecticut Ave NW
Washington, DC 20036

Arnall Golden Gregory LLP
Michael F Holbein
Darryl S Laddin
171 17th St NW Ste 2100
Atlanta, GA 30363-1031

Ashby & Geddes PA
William P Bowden
Amanda M Winfree
500 Delaware Ave 8th Fl
PO Box 1150
Wilmington, DE 19899

Bartlett Hackett Feinberg PC
Frank F McGinn
155 Federal St 9th Fl
Boston, MA 02110

Bayard PA
Jeffrey M Schlerf
919 North Market Street, Ste. 1300
Wilmington, DE 19899

Bernstein Litowitz Berger & Grossmann LLP
Chad Johnson
Hannah Ross
Jerald Bien Willner
1285 Avenue of the Americas 38th Fl
New York, NY 10019

Bifferato LLC
Ian Connor Bifferato
800 N King St Plaza Level
Wilmington, DE 19801

Blank Rome LLP
Michael DeBaecke
1201 Market St Ste 800
Wilmington, DE 19801

Breslow & Walker LLP
Roy H Carlin
767 Third Ave
New York, NY 10017

Bronwen Price
Gail B Price
2600 Mission St Ste 206
San Marion, CA 91108

Brown & Connery LLP
Donald K Ludman
6 N Broad St Ste 100
Woodbury, NJ 08096

Buchalter Nemer PC
Shawn M Christianson
333 Market St 25th Fl
San Francisco, CA 94105-2126

Cairncross & Hempelmann PS
John R Knapp Jr
542 2nd Ave Ste 500
Seattle, WA 98104-2323

Capehart & Scatchard PA
William G Wright
8000 Midlantic Dr Ste 300S
Mt Laurel, NJ 08054

Centerbridge Capital Partners LP
Vivek Melwani
375 Park Ave 12th Fl
New York, NY 10152-0002

City and County of Denver
Eugene J Kottenstette
Municipal Operations
201 W Colfax Ave Dept 1207
Denver, CO 80202-5332

City of Fort Worth
Christopher B Mosley
1000 Throckmorton St
Fort Worth, TX 76102

Connolly Bove Lodge & Hutz LLP
Jeffrey C Wisler
1007 N Orange St
PO Box 2207
Wilmington, DE 19899

County Attorneys Office
Erica S Zaron Asst County Attorney
2810 Stephen P Clark Center
111 NW First St
Miami, FL 33128-1993

Cox Smith Matthew Inc
Patrick L Huffstickler
112 E Pecan Ste 1800
San Antonio, TX 78205

Cross & Simon LLC
Christopher P Simon
913 N Market St 11th Fl
Wilmington, DE 19801

Curtis Mallet Prevost Colt & Mosle LLP
Steven J Reisman
101 Park Ave
New York, NY 10178-0061

David D Lennon
Asst Attorney General
Revenue Section
PO Box 629
Raleigh, NC 27602-0629

Dewey & LeBoeuf LLP
Peter A Ivanick
Andrew Z Lebwohl
1301 Avenue of the Americas
New York, NY 10019

Dexter D Joyner
Attorney for Pasadena ISD & Pearland ISD
4701 Preston Ave
Pasadena, TX 77505

DLA Piper LLP
Thomas R Califano
Jeremy R Johnson
1251 Avenue of the Americas
New York, NY 10020-1104

Eckert Seamans Cherin & Mellot LLC
Ronald S Gellert
300 Delaware Ave Ste 1210
Wilmington, DE 19801

Edwards Angell Palmer & Dodge LLP
Stuart M Brown
919 N Market St 15th Fl
Wilmington, DE 19801

Electronic Data Systems LLC
Ayala A Hassell
5400 Legacy Dr
MS H3 3A 05
Plano, TX 75024

Entwistle & Cappucci LLP
Andrew J Entwistle
Johnston de F Whitman Jr
280 Park Ave 26th Fl
New York, NY 10017

Entwistle & Cappucci LLP
Joshua K Porter
280 Park Ave 26th Fl
New York, NY 10017

First Pacific Bank of California
Jame Burgess
9333 Genesee Ave Ste 300
San Diego, CA 92121

Fox Hefter Swibel Levin & Carroll LLP
Margaret Peg M Anderson
200 W Madison St Ste 3000
Chicago, IL 60606

Fox Rothschild LLP
Jeffrey M Schlerf
919 N Market St
Citizens Bank Center Ste 1600
Wilmington, DE 19801

Freshfields Bruckhaus Deringer LLP
Will Higgs
65 Fleet St
London, EC4Y 1HS UK

Freshfields Bruckhaus Deringer US LLP
Harvey Dychiao
520 Madison Ave
New York, NY 10022

Fried Frank Harris Shriver & Jacobson LLP
Brian D Pfeiffer
Matthew M Roose
One New York Plaza
New York, NY 10004-1980

Friedlander Misler
Robert E Greenberg
1101 17th St NW Ste 700
Washington, DC 20036-4704

Gay McCall Isaacks Gordon & Roberts
David McCall
777 E 15th St
Plano, TX 75074

Goulston & Storrs PC
Christine D Lynch
400 Atlantic Ave
Boston, MA 02110-333

Greer Herz & Adams LLP
Frederick Black
Tara B Annweiler
One Moody Plz 18th Fl
Galveston, TX 77550

Gulf Group Holdings Acquisitions & Applications
Beatriz Agramonte
18305 Biscayne Blvd Ste 400
Aventura, FL 33160

Hagens Berman Sobol Shapiro LLP
Andrew M Volk
1301 Fifth Ave Ste 2900
Seattle, WA 98101

Hangley Aronchick Segal & Pudlin
Ashley M Chan
One Logan Square 27th Fl
Philadelphia, PA 19103

Hennigan Bennet Dorman LLP
Bennett J Murphy
Michael C Schneidereit
865 S Figueroa St Ste 2900
Los Angeles, CA 90017

Hewlett Packard Company
Ken Higman
2125 E Katella Ave Ste 400
Anaheim, CA 92806

Hodges and Associates
A Clifton Hodges
4 E Holly St Ste 202
Pasadena, CA 91103-3900

IBM Corporation
Vicky Namken
13800 Diplomat Dr
Dallas, TX 75234

IBM Credit LLC
Bill Dimos
North Castle Dr
MD 320
Armonk, NY 10504

Johnson Pope Bokor Ruppel & Burns LLP
Angelina E Lim
PO Box 1368
Clearwater, FL 33757

Kasowitz Benson Torres & Friedman
David S Rosner
Paul M Oconnor III
Trevor J Welch
1633 Broadway
New York, NY 10019

Keller Rohrback LLP
Derek W Loeser
1201 Third Ave Ste 3200
Seattle, WA 98101

Kelley Drye & Warren LLP
Howard S Steel
Eric R Wilson
101 Park Ave
New York, NY 10178

Landis Rath & Cobb LLP
Adam G Landis
919 Market St Ste 600
Wilmington, DE 19801

Law Offices of Lippe & Associates
Emil Lippe Jr
600 N Pearl St Ste S2460
Plaza of the Americas South Tower
Dallas, TX 75201

Law Offices of Robert E Luna PC
Andrea Sheehan
4411 N Central Expressway
Dallas, TX 75205

Leslie Stephen Wolfe
711 Van Nuys St
San Diego, CA 92109

Lichtsinn & Haensel
Michael J Bennett
111 E Wisconsin Ave Ste 1800
Milwaukee, WI 53202

Linebarger Goggan Blair & Sampson LLP
Elizabeth Weller
2323 Bryan St Ste 1600
Dallas, TX 75201

Loeb & Loeb LLP
Walter H Curchack
Vadim J Rubinstein
Daniel B Besikof
345 Park Ave
New York, NY 10154

Lowenstein Sandler PC
Michael S Etkin
65 Livingston Ave
Roseland, NJ 07068

Manatee County Tax Collector
Ken Burton
Michelle Leeson
PO Box 25300
Bradenton, FL 34206-5300

Manatee County Tax Collector
Ken Burton
Michelle Leeson
819 US 301 Blvd W
Bradenton, FL 34205

McCreary Veselka Bragg & Allen
Michael Reed
PO Box 1269
Round Rock, TX 78680

McDermott Will & Emery LLP
Gary O Ravert
Nava Hazan
340 Madison Ave
New York, NY 10173-1922

McGuire Woods LLP
Sally E Edison
625 Liberty Ave 23rd Fl
Pittsburgh, PA 15222

Miami Dade Bankruptcy Unit
Alberto Burnstein
140 W Flagler St Ste 1403
Miami, FL 33130-1575

Morris James LLP
Brett D Fallon
500 Delaware Ave Ste 1500
PO Box 2306
Wilmington, DE 19899-2306

Morrison & Foerster LLP
Brett H Miller
1290 Avenue of the Americas
New York, NY 10104

Newstart Factors Inc
Gregory Vadasdi
2 Stamford Plaza Ste 1501
281 Tresser Blvd
Stamford, CT 06901

O Melveny & Myers LLP
Michael J Sage
Time Square Tower
7 Times Square
New York, NY 10036

Office of Thrift Supervision
Christopher A Sterbenz
Trial Counsel Litigation Div
1700 G St NW
Washington, DC 20552

Oregon Dept of Justice
Carolyn G Wade
Senior Asst Attorney General
1162 Court St NE
Salem, OR 97301-4096

Patterson Belknap Webb & Tyler
Daniel A Lowenthal
1133 Avenue of the Americas
New York, NY 10036-6710

Pension Benefit Guaranty Corp
Joel W Ruderman
Office of the Chief Counsel
1200 K St NW
Washington, DC 20005-4026

Pepper Hamilton LLP
David B Stratton
Hercules Plaza Ste 5100
1313 N Market St
Wilmington, DE 19801

Perdue Brandon Fielder Collins & Mott LLP
Elizabeth Banda
PO Box 13430
Arlington, TX 76094-0430

Perkins Coie LLP
Alan D Smith
Ronald L Berenstain
1201 Third Ave 48th Fl
Seattle, WA 98101

Phillips Goldman & Spence PA
Stephen W Spence
1200 N Broom St
Wilmington, DE 19806

Pillsbury Winthrop Shaw Pittman LLP
Rick B Antonoff
Erica Carrig
1540 Broadway
New York, NY 10036-4039

Plains Capital Bank Building
Michael S Mitchell
18111 N Preston Rd Ste 810
Dallas, TX 75252

Platzer Sergold Karlin Levine Goldberg Jaslow LLP
Sydney G Platzer
1065 Avenue of the Americas 18th Fl
New York, NY 10018

Procopio Cory Hargreaves & Savitch LLP
Jeffrey Isaacs
530 B St Ste 2100
San Diego, CA 92101

Reed Smith LLP
J Cory Falgowski
1201 Market St Ste 1500
Wilmington, DE 19801

Reed Smith LLP
James C McCarroll
J Andrew Rahl
599 Lexington Ave 30th Fl
New York, NY 10022

Riddell Williams PS
Joseph E Shickich Jr
1001 4th Ave Ste 4500
Seattle, WA 98154-1192

Robert M Menar
700 S Lake Ave Ste 325
Pasadena, CA 91106

San Diego Treasurer Tax Collector of California
Bankruptcy Desk
Dan McAllister
1600 Pacific Hwy Rm 162
San Diego, CA 92101

San Joaquin County Treasurer & Tax Collector
Christine M Babb
500 E Mail St 1st Fl
PO Box 2169
Stockton, CA 95201

Satterlee Stephens Burke & Burke LLP
Christopher R Belmonte
230 Park Ave
New York, NY 10169

Saul Ewing LLP
Mark Minuti
222 Delaware Ave Ste 1200
PO Box 1266
Wilmington, DE 19899

Shipman & Goodwin LLP
Julie A Manning
One Constitution Plaza
Hartford, CT 06103-1919

Singer & Levick PC
Michelle E Shriro
16200 Addison Rd Ste 140
Addison, TX 75001

State of Washington Dept of Revenue
Zachary Mosner Asst Attorney General
800 Fifth Ave Ste 2000
Seattle, WA 98104-3188

Steckbauer Weinhart Jaffe LLP
Barry S Glaser
333 S Hope St Ste 3600
Los Angeles, CA 90071

Sullivan & Cromwell LLP
Hydee R Feldstein
1888 Century Park E
Los Angeles, CA 90067-1725

Sullivan & Cromwell LLP
Robinson B Lacy
125 Broad St
New York, NY 10004-2498

Tannenbaum Helpern Syracuse & Hirchtritt
Roy H Carlin
900 Third Ave 13th Fl
New York, NY 10022

Tax Collector for Polk County
Office of Joe G Tedder
Bonnie Holly Delinquency & Enforcement
PO Box 2016
Bartow, FL 33831-2016

Tennessee Dept of Revenue
TN Attorney Generals Office Bankruptcy Div
PO Box 20207
Nashville, TN 37202-0207

Treasurer Tax Collector
Dan McAllister Bankruptcy Desk
1600 Pacific Hwy Room 162
San Diego, CA 92101

Tulare County Tax Collector
Melissa Quinn
221 S Mooney Blvd Rm 104 E
Visalia, CA 93291-4593

Unisys Corporation
Janet Fitzpatrick Legal Asst
Unisys Way
PO Box 500 MS E8 108
Blue Bell, PA 19424

US Department of Justice
Jan M Geht Trial Attorney Tax Division
PO Box 227
Washington, DC 20044

Vedder Price PC
Douglas J Lipke
222 N LaSalle St Ste 2600
Chicago, IL 60601

Walter R Holly Jr
10853 Garland Ave
Culver City, CA 90232

Weiss Serota Helfman
Douglas R Gonzales
200 E Broward Blvd Ste 1900
Fort Lauderdale, FL 33301

Werb & Sullivan
Duane D Werb
300 Delaware Ave Ste 1300
PO Box 25046
Wilmington, DE 19899

White & Case LLP
Thomas E Lauria
Wachovia Financial Center
200 S Biscayne Blvd Ste 4900
Miami, FL 33131

Willkie Farr & Gallagher LLP
Shelley Chapman
Thomas H. Golden
Shaunna D. Jones
787 Seventh Ave
New York, NY 10019-6099

Young Conaway Stargatt & Taylor LLP
Robert S Brady
1000 West St 17th Fl
Wilmington, DE 19801

Attorney Generals Office
Joseph R Biden III
Carvel State Office Bldg
820 N French St 8th Fl
Wilmington, DE 19801

Bank of New York Mellon
Attn Gary S Bush
Global Corporate Trust
101 Barclay St
New York, NY 10286

Delaware Dept of Justice
Attn Bankruptcy Dept
Div of Securities
820 N French St 5th Fl
Wilmington, DE 19801

Delaware Secretary of the State
Division of Corporations
PO Box 898
Franchise Tax Division
Dover, DE 19903

Delaware Secretary of the Treasury
PO Box 7040
Dover, DE 19903

Department of Labor
Division of Unemployment Ins
4425 N Market St
Wilmington, DE 19802

Federal Deposit Insuance Corp
Donald McKinley
1601 Bryan St
PAC 04024
Dallas, TX 75201

Federal Deposit Insuance Corp
Stephen J Pruss
1601 Bryan St
PAC 04024
Dallas, TX 75201

Internal Revenue Service
Centralized Insolvency Operation
PO Box 21126
Philadelphia, PA 19114-0326

Internal Revenue Service
Centralized Insolvency Operation
11601 Roosevelt Blvd
Mail Drop N781
Philadelphia, PA 10154

Law Debenture Trust Company of New York
Jame Heaney
400 Madison Ave 4th Fl
New York, NY 10017

Office of the United States Trustee Delaware
Joseph McMahon
844 King St Ste 2207
Lockbox 35
Wilmington, DE 19899-0035

Office of Thrift Supervision
Darrell W Dochow
Pacific Plaza
2001 Junipero Serra Blvd Ste 650
Daly City, CA 94014-1976

Richards Layton & Finger PA
Mark D Collins
One Rodney Square
920 N King St
Wilmington, DE 19899

Securities & Exchange Commission
15th & Pennsylvania Ave NW
Washington, DC 20020

Securities & Exchange Commission
100 F Street NE
Washington, DC 20549

Securities & Exchange Commission
Daniel M Hawke
The Mellon Independence Ctr
701 Market St
Philadelphia, PA 19106-1532

Securities & Exchange Commission
Allen Maiza
Northeast Regional Office
3 World Financial Center Rm 4300
New York, NY 10281

State of Delaware Division of Revenue
Randy R Weller MS No 25
820 N French St 8th Fl
Wilmington, DE 19801-0820

US Attorney General US Department of Justice
Michael Mukasey
950 Pennsylvania Ave NW
Washington, DC 20530-0001

US Attorneys Office
Ellen W Slights
1007 N Orange St Ste 700
PO Box 2046
Wilmington, DE 19899-2046

Verizon Services Corp
William M Vermette
22001 Loudon County Parkway
Room E1 3 113
Ashburn, VA 20147

Washington Mutual Claims Processing
c o Kurtzman Carson Consultants
2335 Alaska Ave
El Segundo, CA 90245

Weil Gotshal & Manges LLP
Marcia L Goldstein
Brian S. Rosen
Michael F. Walsh
767 Fifth Ave
New York, NY 10153

Wells Fargo Bank NA
Thomas M Korsman
625 Marquette Ave
Minneapolis, MN 55479

Wilmington Trust Company
Jame McGinley
520 Madison Ave 33rd Fl
New York, NY 10022