

IN THE UNITED STATES BANKRUPTCY COURT
FOR DISTRICT OF DELAWARE

In re:

WASHINGTON MUTUAL, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 08-12229 (MFW)

(Jointly Administered)

Related Docket No. 6575

OBJECTION OF JPMORGAN CHASE BANK, N.A. TO THE OFFICIAL COMMITTEE OF EQUITY SECURITY HOLDERS' PETITION, PURSUANT TO 11 U.S.C. § 105(a), 28 U.S.C. § 158(d)(2), AND FED. R. BANKR. P. 8001(f), FOR CERTIFICATION OF DIRECT APPEAL TO THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT OF THE OPINION AND ORDER DENYING PLAN CONFIRMATION

JPMorgan Chase Bank, N.A. ("JPMC") submits this Objection to the Official Committee of Equity Security Holders' (the "Equity Committee") Petition, Pursuant to 11 U.S.C. § 105(a), 28 U.S.C. § 158(d)(2), and Fed. R. Bankr. P. 8001(f), For Certification of Direct Appeal to the United States Court of Appeals for the Third Circuit of the Opinion and Order Denying Plan Confirmation (the "Petition") and respectfully requests that the Court deny the Petition.²

1. Beginning on the day the Global Settlement Agreement was first announced, the Equity Committee has waged a relentless campaign to derail the settlement and prevent confirmation of the Debtors' plan of reorganization. The Equity Committee spent

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor's federal tax identification numbers are: (a) Washington Mutual, Inc. (3725); and (b) WMI Investment Corp. (5395). The Debtors' principal offices are located at 925 Fourth Avenue, Suite 2500, Seattle, Washington 98104.

² JPMC also joins in the arguments in opposition contained in Debtors' Objection to the Official Committee of Equity Security Holders' Petition, Pursuant to 11 U.S.C. § 105(a), 28 U.S.C. § 158(d)(2) and Fed. R. Bankr. P. 8001(f), For Certification of Direct Appeal to the United States Court of Appeals for the Third Circuit of the Opinion and Order Denying Plan Confirmation and incorporates those arguments by reference.



months obtaining additional discovery, advocating for the Court to appoint an Examiner (only to later disavow his report determining the Global Settlement Agreement to be fair, reasonable and in the best interests of the Debtors' estates), and opposing confirmation of Sixth Amended Joint Plan of Affiliated Debtors, as amended (the "Plan").

2. On January 7, 2011, following a five day confirmation hearing and deliberations, this Court entered an order denying confirmation of the Plan (the "Order," Docket No. 6529). Despite the Court's denial of Plan confirmation—the outcome the Equity Committee sought—the Equity Committee nonetheless seeks certification of an appeal directly to the United States Court of Appeals for the Third Circuit (the "Third Circuit") because of findings contained in the Court's accompanying opinion ("Opinion or "Op.," Docket No. 6528) holding that the Global Settlement Agreement was fair and reasonable. While those findings are law of the case, as the Court made clear at the January 20, 2011 hearing (Tr. 51:22-52:3), this Court's findings are not appealable separate from the Order. *See, e.g., Drelles v. Metro. Life Ins. Co.*, 357 F.3d 344, 348 (3d Cir. 2003). The Equity Committee may only seek to appeal *final decisions, judgments, orders, and decrees*. 28 U.S.C. § 158(d)(1) (emphasis added). Because there is no appealable order from which the Equity Committee would have standing to appeal or to confer jurisdiction upon the appellate court, the Petition should be denied.

3. Denial of the Petition is not only in accord with the law in this circuit, it is logical. The Court's Order denying confirmation necessitates further proceedings because it disapproved the Plan. While the Court has found that the Global Settlement Agreement is fair and reasonable, by its own terms, it cannot take effect without further Court action. While the Debtors are working diligently with the parties in interest to seek confirmation of a modified Plan that complies with the Court's Opinion and Order, and a schedule for considering a

modified Plan has been set, the Court's Order and its findings regarding the Global Settlement Agreement do not amount to a final order that aggrieves the Equity Committee.

4. Furthermore, as a matter of bankruptcy pragmatism, any appeal should consider the Global Settlement Agreement and the Plan together. The Global Settlement Agreement is premised on a Plan in a form acceptable to JPMC and the other settling parties. This includes a Plan containing approved third party releases. As of now, there is no confirmation order, no final Plan, no approved Plan releases and no final settlement for an appellate court to review. The Equity Committee will undoubtedly continue to fight on all these fronts. The Equity Committee's appeal therefore is premature and seeks to divide appellate issues that should be considered together at the appropriate time. The Petition should be denied.

5. Even if circumstances were different and a properly appealable order was at issue, there would no basis for the Court to certify an appeal to the Third Circuit based on the issues raised by the Equity Committee. While 28 U.S.C. § 158(d)(2)(A) permits direct appeals to the Third Circuit in exceptional circumstances to decide novel, purely legal questions of law, there are no such circumstances present here. Rather, the Court's Opinion contains a straightforward application of Third Circuit case law governing settlement approval to the particular facts of this case. To certify a direct appeal to the Third Circuit, this Court would have to determine that:

- (i) the judgment, order, or decree involves a question of law as to which there is *no controlling decision* of the court of appeals for the circuit or of the Supreme Court of the United States, or involves a matter of *public importance*;
- (ii) the judgment, order or decree involves a question of law requiring *resolution of conflicting decisions*; or
- (iii) an immediate appeal from the judgment, order, or decree may *materially advance the progress of the case* or proceeding in which the appeal is taken.

28 U.S.C. § 158(d)(2)(A) (emphasis added). Despite the Equity Committee's attempts to manufacture a narrow legal issue, none of these circumstances are present.

6. *First*, there is no novel, purely legal question that justifies direct appeal of the Court's Order. "Courts have interpreted the 'controlling precedent' prong of 28 U.S.C. § 158(d)(2)(A)(i) to require that there be 'no governing law on the issue before the court.'" *In re Nortel Networks Corp.*, No. 09-10138(KG), 2010 WL 1172642, *1 (Bankr. D. Del. Mar. 18, 2008) (quoting *In re SemCrude, L.P.*, 407 B.R. 82, 111 (Bankr. D. Del. 2009)). Bankruptcy settlements are considered and approved every day, including settlements in which the proponents were advised by counsel. Accordingly, there is ample controlling case law from both the U.S. Supreme Court and the Third Circuit dictating the bankruptcy courts' role in approving bankruptcy settlements. In *Protective Comm. for Indep. Stockholders of TMT Trailer Ferry, Inc. v. Anderson*, 390 U.S. 414, 424 (1968), the U.S. Supreme Court held that bankruptcy settlements must "receive the 'informed, independent judgment' of the bankruptcy court." The Court further instructed the "bankruptcy judge" to apprise herself

of all facts necessary for an intelligent and objective opinion of the probabilities of ultimate success should the claim be litigated . . . [and] form an educated estimate of the complexity, expense, and likely duration of such litigation, the possible difficulties of collecting on any judgment which might be obtained, and all other factors relevant to a full and fair assessment of the wisdom of the proposed compromise.

Id. The Third Circuit later interpreted this to provide the four familiar criteria for the evaluation of bankruptcy settlements in *In re Martin*, 91 F.3d 389, 393 (3d Cir. 1996). This Court applied the *Martin* factors to the Global Settlement Agreement (*see Op.*, pp. 16-60), and in particular determined that the subjective opinions of the Debtors' attorneys did not constitute "facts necessary" to render "an intelligent and objective opinion" of the Debtors' likely success on the merits of the claims resolved under the Global Settlement Agreement. *See TMT Trailer*, 390

U.S. at 424 (emphasis added); *Op.*, pp. 21-23. There is no lack of controlling law; instead the law is quite clear.

7. Moreover, the fact that the Equity Committee disagrees with this Court's findings does not render this matter a "pure question of law" suitable for direct appeal. The proposed question for certification, "the nature and quanta of evidence sufficient to hold that a settlement is fair and reasonable" is a fact-intensive inquiry that will vary from case to case. (*See* Petition, p. 13.) Questions of how to apply controlling law to the particular facts of the case are not suitable for certification. *In re Amer. Home Mortg. Inv. Corp.*, 408 B.R. 42, 44 (D. Del. 2009) (holding that mixed questions of law and fact do not warrant direct certification); *see also Nortel*, 2010 WL 1172642 at *1; *In re 15375 Memorial Corp.*, Civ. A. Nos. 08-313-SLR et al., 2008 WL 2698678, *1 (D. Del. Jul. 3, 2007) (denying certification because "a pure question of law has not been stated").

8. *Second*, "[t]o constitute a matter of 'public importance,' the issue on appeal must transcend the litigants and involve a legal question, the resolution of which will advance the cause of jurisprudence *to a degree that is usually not the case.*" *Nortel*, 2010 WL 1172642 at *2 (quoting *Amer. Home Mortg.*, 408 B.R. at 44) (emphasis added). While important, the Court's consideration of the reasonableness of the Global Settlement Agreement in this case is not of sufficient "public importance" to satisfy § 158(d)(2)(A). This decision did not require, for example, interpretation of the Federal Deposit Insurance Act. This decision was founded on well-settled law regarding approval of settlements that Courts regularly apply. *See In re General Motors Corp.*, 409 B.R. 24, 28 (Bankr. S.D.N.Y. 2009) (finding proposed question not of sufficient public importance because "it's ultimately a matter of statutory interpretation and common law analysis-as contrasted, for example, to constitutional issues").

9. *Third*, the factual nature of the Equity Committee's proposed question explains why the second prong of § 158(d)(2)(A)—conflicting decisions within the Circuit—does not apply to the Petition. In its Opinion, this Court assessed the factual evidence presented at the confirmation hearing and then measured its assessment against the established legal standards for approval of settlements. In an effort to generate a legal conflict where none exists, the Equity Committee cites to *In re Spansion, Inc.* (while ignoring the numerous Delaware cases where the Court considered the evidence and approved settlements without even a mention of a debtor's privileged legal analyses).³ But there is in fact no conflict at all with *Spansion*. Judge Carey did not hold that a court evaluating the reasonableness of a settlement must examine the debtor's privileged legal analyses when considering any settlement, or even that he needed to examine such analyses in *Spansion*, but rather that the particular record before him was insufficient to approve the settlement based on witness testimony. *See In re Spansion, Inc.*, No. 09-10690(KJC), 2009 WL 1531788, *7-8 (Bankr. D. Del. Jun. 2, 2009). Here, the Equity Committee's perceived conflict is the result of judges' different applications of the law to different facts. That is exactly what the judge is expected to do. There is no conflicting question of law.

10. *Fourth*, the Equity Committee's appeal will not materially advance the progress of this chapter 11 case, but rather bifurcate the matter into piecemeal appeals. The most efficient course of action is to permit the Debtors to proceed with presentation of a modified Plan. If and when a modified Plan is confirmed, the Equity Committee can then pursue any

³ *See, e.g., In re Kaiser Alum. Corp.*, 339 B.R. 91 (D. Del. 2006); *In re New Century TRS Holdings, Inc.*, 390 B.R. 140 (Bankr. D. Del. 2008), *rev'd on other grounds*, 407 B.R. 576 (D. Del. 2009); *In re Key3Media Corp.*, 336 B.R. 87 (Bankr. D. Del. 2005), *aff'd* No. 05-828-SLR, 2006 WL 2842462 (D. Del. Oct. 2, 2006); *In re eToys, Inc.*, 331 B.R. 176 (Bankr. D. Del. 2005); *In re ACandS, Inc.*, 311 B.R. 36 (Bankr. D. Del. 2004).

appeals, if any. See *15375 Memorial Corp.*, 2008 WL 2698678 at *1 (denying request for certification as untimely before revised plan confirmed). The Equity Committee's Petition should be denied.

Dated: February 1, 2011
Wilmington, Delaware

LANDIS RATH & COBB LLP



Adam G. Landis (No. 3407)
Matthew B. McGuire (No. 4366)
919 Market Street Suite 1800
Wilmington, Delaware 19801
Telephone (302) 467-4400
Facsimile: (302) 467-4450

- and -

Robert A. Sacks
Hydee R. Feldstein
SULLIVAN & CROMWELL LLP
1888 Century Park East
Los Angeles, California 90067
Telephone: (310) 712-6600
Facsimile: (310) 712-8800

Bruce E. Clark
Stacey R. Friedman
Brian D. Glueckstein
SULLIVAN & CROMWELL LLP
125 Broad Street
New York, New York 10004
Telephone: (212) 558-4000
Facsimile: (212) 558-3588

Counsel for JPMorgan Chase Bank, N.A.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

WASHINGTON MUTUAL, INC., *et al.*,

Debtors.

Chapter 11

Case No. 08-12229 (MFW)

Jointly Administered


AFFIDAVIT OF SERVICE

STATE OF DELAWARE)
) SS
NEW CASTLE COUNTY)

Michelle M. Dero, being duly sworn according to law, deposes and says that she is employed by the law firm of Landis Rath & Cobb LLP, attorneys for JPMorgan Chase Bank, National Association in the above-referenced cases, and on the 1st day of February, 2011, she caused a copy of the following:

OBJECTION OF JPMORGAN CHASE BANK, N.A. TO THE OFFICIAL COMMITTEE OF EQUITY SECURITY HOLDERS' PETITION, PURSUANT TO 11 U.S.C. § 105(a), 28 U.S.C. § 158(d)(2), AND FED. R. BANKR. P. 8001(f), FOR CERTIFICATION OF DIRECT APPEAL TO THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT OF THE OPINION AND ORDER DENYING PLAN CONFIRMATION

to be served upon the parties identified on the attached service list in the manner indicated.



Michelle M. Dero

SWORN TO AND SUBSCRIBED before me this 1st day of February, 2011.



Notary Public



WASHINGTON MUTUAL, INC.
BANKRUPTCY CASE NO. 08-12229 (MFW)

2002 SERVICE LIST/LABELS

Via First Class Mail = 116
Via Hand Delivery = 29

Via Hand Delivery

(Counsel for Debtors)
Mark D. Collins, Esquire
Chun I. Jang, Esquire
Richards, Layton & Finger, P.A.
One Rodney Square
920 North King Street
Wilmington, DE 19801

683.001

Via Hand Delivery

Joseph J. McMahon, Jr., Esquire
Office of the United States Trustee
844 King Street, Room 2207
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Stephen J. Rotella; Paradigm Tax Group, LLC)
Jeffrey C. Wisler, Esquire
Marc J. Phillips, Esquire
Connolly Bove Lodge & Hutz LLP
The Nemours Building
1007 North Orange Street
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Old Republic Insurance Company; Zurich American Insurance Company)
Brett D. Fallon, Esquire
Morris James LLP
500 Delaware Avenue, Suite 1500
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for LaSalle Bank, National Association)
Duane D. Werb, Esquire
Matthew P. Austria, Esquire
Werb & Sullivan
300 Delaware Avenue, 13th Floor
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Official Committee of Unsecured Creditors)
David B. Stratton, Esquire
Evelyn J. Meltzer, Esquire
Pepper Hamilton LLP
1313 North Market Street
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for AT&T; Daniel Hoffman)
Charles J. Brown, Esquire
Archer & Greiner PC
300 Delaware Avenue, Suite 1370
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Federal Deposit Insurance Corporation)
Robert S. Brady, Esquire
M. Blake Cleary, Esquire
Young Conaway Stargatt & Taylor, LLP
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Washington Mutual, Inc. Noteholder Group)
Jeffrey M. Schlerf, Esquire
Eric M. Suttly
Fox Rothschild LLP
919 North Market Street, Suite 1600
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Owl Creek Asset Management LP)
J. Cory Falgowski, Esquire
Reed Smith LLP
1201 Market Street, Suite 1500
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Law Debenture Trust Company of New York)
Stuart M. Brown, Esquire
Craig R. Martin, Esquire
Edwards Angell Palmer & Dodge LLP
919 North Market Street, 15th Floor
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Workflow Solutions LLC)
Ronald S. Gellert, Esquire
Tara L. Lattomus, Esquire
Eckert Seamans Cherin & Mellott, LLC
300 Delaware Avenue, Suite 1210
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel to the Official Committee of Equity Holders)
Bradford J. Sandler, Esquire
Jennifer R. Hoover, Esquire
Benesch, Friedlander, Coplan & Aronoff LLP
222 Delaware Avenue, Suite 801
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Compliance Coach)
Ian Connor Bifferato, Esquire
Kevin G. Collins, Esquire
Bifferato LLC
800 North King Street, Plaza Level
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for CB Richard Ellis, Inc. and CB Richard Ellis Services, Inc.; Misys Banking Systems; Official Committee of Equity Security Holders)
William P. Bowden, Esquire
Ashby & Geddes, P.A.
500 Delaware Avenue, 8th Floor
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Trust Preferred Holders)
Marla Rosoff Eskin, Esquire
Bernard G. Conaway, Esquire
Campbell & Levine LLC
800 North King Street, Suite 300
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Brandes Investment Partners, L.P.)
Don A. Beskrone, Esquire
Ashby & Geddes, P.A.
500 Delaware Avenue, 8th Floor
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Dell Marketing, L.P.)
Patricia P. McGonigle, Esquire
Seitz, Van Ogtrop & Green, P.A.
222 Delaware Avenue, Suite 1500
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Plaintiffs in the ERISA Class Action Pending in the United States District Court, Western District of Washington)
Carmella P. Keener, Esquire
Rosenthal, Monhait & Goddess, P.A.
919 North Market Street, Suite 1401
Wilmington, DE 19801

683.001

Via Hand Delivery

(Co-Counsel to Lead Plaintiff and the Putative Class in
In re Washington Mutual, Inc. Securities Litigation)
Christopher P. Simon, Esquire
Cross & Simon, LLC
913 North Market Street, 11th Floor
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Trust Committee)
Kurt F. Gwynne, Esquire
Reed Smith LLP
1201 Market Street, Suite 1500
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for CB Richard Ellis, Inc. and CB Richard Ellis
Services, Inc.; Brandes Investment Partners, L.P.)
Amanda M. Winfree, Esquire
Ashby & Geddes, P.A.
500 Delaware Avenue, 8th Floor
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Tranquility Master Fund Ltd.)
Donna L. Culver, Esquire
Morris Nichols Arshat & Tunnell LLP
1201 North Market Street
Wilmington, DE 19801

683.001

Via Hand Delivery

([Proposed] Counsel for Joshua R. Hochberg, the
Examiner)
J. Kate Stickles, Esquire
Patrick J. Reilley, Esquire
Cole, Schotz, Meisel, Forman & Leonard, P.A.
500 Delaware Avenue, Suite 1410
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Goldman, Sachs & Co.)
Andre G. Bouchard, Esquire
Sean M. Brennecke, Esquire
Bouchard Margules & Friedlander, P.A.
222 Delaware Avenue, Suite 1400
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel to Appaloosa Management L.P.)
Michael D. DeBaecke, Esquire
Blank Rome LLP
1201 Market Street, Suite 800
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Siemens IT Solutions and Services, Inc.)
Mark Minuti, Esquire
Saul Ewing LLP
222 Delaware Avenue, Suite 1200
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Official Committee of Equity Security
Holders)
Gregory A. Taylor, Esquire
Benjamin Keenan, Esquire
Stacy L. Newman, Esquire
Morris Nichols Arshat & Tunnell LLP
1201 North Market Street
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for the Bank of New York Mellon Trust
Company, N.A.)
Norman M. Monhait, Esquire
Rosenthal, Monhait & Goddess, P.A.
919 North Market Street, Suite 1401
Wilmington, DE 19801

683.001

Via Hand Delivery

(Counsel for Tricadia Capital Management LLC)
Donna L. Harris, Esquire
Pinckney, Harris & Weidinger, LLC
1220 North Market Street, Suite 950
Wilmington, DE 19801

683.001

Via First Class Mail

(Counsel for Tricadia Capital Management LLC)
Javier Schiffrin, Esquire
Schiffrin & Partners, P.C.
55 West 26th Street, 15th Floor
New York, NY 10010-1012

683.001

Via First Class Mail

([Proposed] Counsel for Joshua R. Hochberg, the Examiner)
Henry F. Sewell, Jr., Esquire
J. Michael Levensgood, Esquire
David E. Gordon, Esquire
McKenna Long & Aldridge, LLP
303 Peachtree Street, NE, Suite 5300
Atlanta, GA 30308-3265

683.001

Via First Class Mail

(Counsel for the Bank of New York Mellon Trust Company, N.A.)
Leo T. Crowley, Esquire
Margot P. Erlich, Esquire
Pillsbury Winthrop Shaw Pittman LLP
1540 Broadway
New York, NY 10036-4039

683.001

Via First Class Mail

([Proposed] Counsel for Joshua R. Hochberg, the Examiner)
Daniel J. Carrigan, Esquire
McKenna Long & Aldridge, LLP
1900 K Street NW
Washington, DC 20006-1108

683.001

Via First Class Mail

Daniel H. Kurtenbach, Esquire
Federal Deposit Insurance Corporation
3501 Fairfax Drive, Room VS-D-7026
Arlington, VA 22226

683.001

Via First Class Mail

(Counsel for Trust Preferred Holders)
Jeremy B. Coffey, Esquire
Brown Rudnick LLP
One Financial Center
Boston, MA 02111

683.001

Via First Class Mail

(Counsel for Broadbill Investment Corp.)
Paul Silverstein, Esquire
Andrews Kurth LLP
450 Lexington Avenue, 15th Floor
New York, NY 10017

683.001

Via First Class Mail

(Counsel for Trust Preferred Holders)
Sigmund S. Wissner-Gross, Esquire
Brown Rudnick LLP
Seven Times Square
New York, NY 10036

683.001

Via First Class Mail

John Malone, Esquire
John Malone, P.C.
1838 North Valley Mills Drive
Waco, TX 76710

683.001

Via First Class Mail

(Counsel for Tranquility Master Fund Ltd.)
Scott A. Meyers, Esquire
Ulmer & Berne LLP
500 West Madison Street, Suite 3600
Chicago, IL 60661-4587

683.001

Via First Class Mail

Nationstar Mortgage
350 Highland Drive
Lewisville, TX 75067

683.001

Via First Class Mail

(Counsel for Debtors)
Brian S. Rosen, Esquire
Marcia L. Goldstein, Esquire
Michael F. Walsh, Esquire
Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153

683.001

Via First Class Mail

(Counsel for Iron Mountain Information Management, Inc.)
Frank F. McGinn, Esquire
Bartlett Hackett Feinberg P.C.
155 Federal Street, 9th Floor
Boston, MA 02110

683.001

Via First Class Mail

(Counsel for Parker CAD; Kaufman County; Wise CAD; Smith County; Rockwell County; Dallas County; Van Zandt CAD; Wise County; Rusk County; City of Memphis; Rockwell CAD; Tarrant County)
Elizabeth A. Weller, Esquire
Linebarger Goggan Blair & Sampson, LLP
2323 Bryan Street, Suite 1600
Dallas, TX 75201

683.001

Via First Class Mail

(Counsel for LaSalle Bank, National Association)
J. William Boone, Esquire
Alston & Bird, LLP
1201 West Peachtree Street
Atlanta, GA 30309-3424

683.001

Via First Class Mail

(Counsel to Tata American International Corporation and Tata Consultancy Services Limited)
Howard S. Steel, Esquire
Kelley Drye & Warren LLP
101 Park Avenue
New York, NY 10178

683.001

Via First Class Mail

(Counsel to Lead Plaintiff and the Putative Class in *In re Washington Mutual, Inc. Securities Litigation*; Counsel to Lead Plaintiff Policemen's Annuity and Benefit Fund of the City of Chicago)
Michael S. Etkin, Esquire
Ira M. Levee, Esquire
Lowenstein Sandler PC
65 Livingston Avenue
Roseland, NJ 07068

683.001

Via First Class Mail

(Counsel to Lead Plaintiff and the Putative Class in *In re Washington Mutual, Inc. Securities Litigation*)
Chad Johnson, Esquire
Hannah Ross, Esquire
Jerald Bien-Willner, Esquire
Bernstein Litowitz Berger & Grossmann LLP
1285 Avenue of the Americas, 38th Floor
New York, NY 10019

683.001

Via First Class Mail

(Counsel to Microsoft Corporation and Microsoft Licensing, GP)
Joseph E. Shickich, Jr., Esquire
Riddell Williams P.S.
1001 4th Avenue, Suite 4500
Seattle, WA 98154-1192

683.001

Via First Class Mail

(Counsel to Burnet Consolidated ISD, *et al.*)
Michael Reed, Esquire
McCreary, Veselka, Bragg & Allen, P.C.
P.O. Box 1269
Round Rock, TX 78680

683.001

Via First Class Mail

(Counsel for United HealthCare Insurance Company)
Julie A. Manning, Esquire
Shipman & Goodwin LLP
One Constitution Plaza
Hartford, CT 06103-1919

683.001

Via First Class Mail

(Counsel for Old Republic Insurance Company; Zurich
American Insurance Company)
Margaret (Peg) M. Anderson, Esquire
Fox, Hefter, Swibel, Levin & Carroll, LLP
200 West Madison Street, Suite 3000
Chicago, IL 60606

683.001

Via First Class Mail

David D. Lennon, Esquire
North Carolina Department of Revenue
Post Office Box 629
Raleigh, NC 27602-0629

683.001

Via First Class Mail

(Counsel for Verizon Communications Inc.)
Darryl S. Laddin, Esquire
Michael F. Holbein, Esquire
Arnall Golden Gregory LLP
171 17th Street NW, Suite 2100
Atlanta, GA 30363-1031

683.001

Via First Class Mail

(Counsel for City of Homestead, Florida)
Douglas R. Gonzales, Esquire
Weiss Serota Helfman Pastoriza Cole & Boniske, P.L.
200 East Broward Boulevard, Suite 1900
Fort Lauderdale, FL 33301

683.001

Via First Class Mail

Mr. E. Gaston Riou
110 SW Robin Road
Lee's Summit, MO 64063

683.001

Via First Class Mail

(Counsel for Goldman, Sachs & Co.)
Jonathan C. Dickey, Esquire
Michael Rosenthal, Esquire
Gibson, Dunn & Crutcher LLP
200 Park Avenue
New York, NY 10166-0193

683.001

Via First Class Mail

(Counsel for Daryl D. David, Creditor)
Robyn B. Sokol, Esquire
Ezra Brutzkus Gubner LLP
21650 Oxnard Street, Suite 500
Woodland Hills, CA 91367

683.001

Via First Class Mail

Michelle Leeson, CFCA
Ken Burton, Jr., Manatee County Tax Collector
P.O. Box 25300
Bradenton, FL 34206-5300

683.001

Via First Class Mail

(Counsel for Official Committee of Unsecured Creditors)
Fred S. Hodara, Esquire
Robert A. Johnson, Esquire
Robert J. Boller, Esquire
Akin Gump Strauss Hauer & Feld LLP
One Bryant Park
New York, NY 10036

683.001

Via First Class Mail

(Counsel for Official Committee of Unsecured Creditors)
David P. Simonds, Esquire
Akin Gump Strauss Hauer & Feld LLP
2029 Century Park East, Suite 2400
Los Angeles, CA 90067-3012

683.001

Via First Class Mail

(Counsel for Stephen I. Chazen; Anne V. Farrell; Stephen E. Frank; Thomas C. Leppert, *et al.*)
Alan D. Smith, Esquire
Ronald L. Berenstain, Esquire
Brian A. Jennings, Esquire
Perkins Coie LLP
1201 Third Avenue, 48th Floor
Seattle, WA 98101

683.001

Via First Class Mail

(Counsel for Washington Mutual, Inc. Noteholders Group)
Thomas E Lauria, Esquire
White & Case LLP
Wachovia Financial Center
200 South Biscayne Boulevard, Suite 4900
Miami, FL 33131

683.001

Via First Class Mail

(Counsel for 2500 Coney Island Avenue LLC)
Sydney G. Platzer, Esquire
Platzer, Swergold, Karlin, Levine, Goldberg & Jaslow
1065 Avenue of the Americas, 18th Floor
New York, NY 10018

683.001

Via First Class Mail

(Counsel for Official Committee of Unsecured Creditors)
Scott L. Alberino, Esquire
Akin Gump Strauss Hauer & Feld LLP
1333 New Hampshire Avenue, N.W.
Washington, DC 20036

683.001

Via First Class Mail

(Counsel for Wells Fargo Bank, National Association)
Walter H. Curchack, Esquire
Vadim J. Rubinstein, Esquire
Daniel B. Besikof, Esquire
Loeb & Loeb LLP
345 Park Avenue
New York, NY 10154

683.001

Via First Class Mail

(Counsel for AT&T)
Vincent A. D'Agostino, Esquire
Eric H. Horn, Esquire
Joseph M. Yar, Esquire
Lowenstein Sandler PC
65 Livingston Avenue
Roseland, NJ 07068

683.001

Via First Class Mail

(Counsel for Federal Deposit Insurance Corporation)
Thomas R. Califano, Esquire
Jeremy R. Johnson, Esquire
DLA Piper US LLP
1251 Avenue of the Americas
New York, NY 10020

683.001

Via First Class Mail

Alberto Burnstein, Paralegal Collection Specialist
Miami-Dade County Tax Collector
Miami-Dade Bankruptcy Unit
140 West Flagler Street, Suite 1403
Miami, FL 33130-1575

683.001

Via First Class Mail

(Counsel for Owl Creek Asset Management LP)
James C. McCarroll, Esquire
Reed Smith LLP
599 Lexington Avenue, 30th Floor
New York, NY 10022

683.001

Via First Class Mail

(Counsel for Law Debenture Trust Company of New York)
Daniel A. Lowenthal, Esquire
Brian P. Guiney, Esquire
Patterson Belknap Webb & Tyler LLP
1133 Avenue of the Americas
New York, NY 10036-6710

683.001

Via First Class Mail

Newstart Factors, Inc.
2 Stamford Plaza - Suite 1501
281 Tresser Boulevard
Stamford, CT 06901
Attn: Gregory Vadasdi

683.001

Via First Class Mail

(Counsel for Clear Channel Communications, Inc.)
Patrick L. Huffstickler, Esquire
Cox Smith Matthews Incorporated
112 East Pecan, Suite 1800
San Antonio, TX 78205

683.001

Via First Class Mail

Vivek Melwani, Esquire
Centerbridge Capital Partners, LP
375 Park Avenue, 12th Floor
New York, NY 10152-0002

683.001

Via First Class Mail

(Counsel for CB Richard Ellis, Inc. and CB Richard Ellis Services, Inc.)
Bennett J. Murphy, Esquire
Michael C. Schneiderei, Esquire
Hennigan, Bennett & Dorman LLP
865 South Figueroa Street, Suite 2900
Los Angeles, CA 90017

683.001

Via First Class Mail

(Counsel for Fir Tree Value Master Fund, L.P. and Fir Tree Capital Opportunity Master Fund, L.P.)
Michael J. Sage, Esquire
Jason Alderson, Esquire
O'Melveny & Myers LLP
Time Square Tower
7 Times Square
New York, NY 10036

683.001

Via First Class Mail

(Counsel for Reconveyance Settlement Class (LASC No BC304993/JCCP No. 4411))
A. Clifton Hodges, Esquire
Hodges and Associates
4 East Holly Street, Suite 202
Pasadena, CA 91103-3900

683.001

Via First Class Mail

(Counsel for Nationwide Title Clearing, Inc.)
Angelina E. Lim, Esquire
Johnson, Pope, Bokor, Ruppel & Burns, LLP
Post Office Box 1368
Clearwater, FL 33757

683.001

Via First Class Mail

(Counsel for Tyco International)
Sally E. Edison, Esquire
Nicholas E. Meriwether, Esquire
McGuire Woods LLP
625 Liberty Avenue, 23rd Floor
Pittsburgh, PA 15222

683.001

Via First Class Mail

Mr. Walter R. Holly, Jr.
10853 Garland Avenue
Culver City, CA 90232

683.001

Via First Class Mail

(Counsel for Paradigm Tax Group)
Barry S. Glaser, Esquire
Steckbauer Weinhart Jaffe, LLP
333 South Hope Street, Suite 3600
Los Angeles, CA 90071

683.001

Via First Class Mail

(Counsel for Moody's Investors Service)
Christopher R. Belmonte, Esquire
Pamela A. Bosswick, Esquire
Satterlee Stephens Burke & Burke LLP
230 Park Avenue
New York, NY 10169

683.001

Via First Class Mail

(Counsel for Various Ad Valorem Property Taxing
Entities and Secured Creditors)
Michael S. Mitchell, Esquire
Michael S. Mitchell, P.C.
Plains Capital Bank Building
18111 North Preston Road, Suite 810
Dallas, TX 75252

683.001

Via First Class Mail

(Counsel for Washington Mutual, Inc. Noteholders
Group)
David S. Rosner, Esquire
Paul M. O'Connor, III, Esquire
Trevor J. Welch, Esquire
Kasowitz Benson Torres & Friedman LLP
1633 Broadway
New York, NY 10019

683.001

Via First Class Mail

(Counsel for Affiliated Computer Services, Inc. and
ACS Commercial Solutions, Inc.)
Michelle E. Shriro, Esquire
Singer & Levick, P.C.
16200 Addison Road, Suite 140
Addison, TX 75001

683.001

Via First Class Mail

(Proposed Counsel for the Official Committee of
Equity Security Holders)
Parker C. Folse, III, Esquire
Edgar Sargent, Esquire
Justin A. Nelson, Esquire
Susman Godfrey, L.L.P.
1201 Third Avenue, Suite 3800
Seattle, WA 98101

683.001

Via First Class Mail

(Counsel for Toscafund Asset Management LLP, Tosca
and Tosca Long)
Gary O. Ravert, Esquire
Nava Hazan, Esquire
McDermott Will & Emery LLP
340 Madison Avenue
New York, NY 10173-1922

683.001

Via First Class Mail

(Counsel for MMA Financial Institutional Tax Credits
XXXII, LP)
Christine D. Lynch, Esquire
Goulston & Storrs, P.C.
400 Atlantic Avenue
Boston, MA 02110-3333

683.001

Via First Class Mail

(Counsel for Yuanta Asset Management (HK) Ltd. and
Yuanta Asset Management Limited)
Brett H. Miller, Esquire
Morrison & Foerster LLP
1290 Avenue of the Americas
New York, NY 10104

683.001

Via First Class Mail

(Counsel for American National Insurance Company)
Frederick Black, Esquire
Tara B. Annweiler, Esquire
Greer, Herz & Adams, LLP
One Moody Plaza, 18th Floor
Galveston, TX 77550

683.001

Via First Class Mail

Joel W. Ruderman, Esquire
Pension Benefit Guaranty Corporation
Office of the Chief Counsel
1200 K Street, N.W.
Washington, DC 20005-4026

683.001

Via First Class Mail

(Counsel for New York State Comptroller)
Andrew J. Entwistle, Esquire
Johnston de F. Whitman, Jr., Esquire
Joshua K. Porter, Esquire
Entwistle & Cappucci LLP
280 Park Avenue, 26th Floor West
New York, NY 10017

683.001

Via First Class Mail

Edward W. Kressler
Angelo, Gordon & Co.
245 Park Avenue, 26th Floor
New York, NY 10167

683.001

Via First Class Mail

(Proposed Counsel for the Official Committee of
Equity Security Holders)
Stephen D. Susman, Esquire
Seth D. Ard, Esquire
Susman Godfrey, L.L.P.
654 Madison Avenue, 5th Floor
New York, NY 10065

683.001

Via First Class Mail

(Counsel to Banc of America Leasing & Capital, LLC)
William G. Wright, Esquire
Capehart & Scatchard, P.A.
8000 Midlantic Drive, Suite 300 S
Mt. Laurel, NJ 08054

683.001

Via First Class Mail

(Counsel to Frisco ISD Tax Assessor; Collin County Tax
Assessor; City of Garland Tax Assessor; Garland ISD
Tax Assessor)
David McCall, Esquire
Gay, McCall, Isaacks, Gordon & Roberts, P.C.
777 East 15th Street
Plano, TX 75074

683.001

Via First Class Mail

(Counsel to Tennessee Department of Revenue)
Tennessee Attorney General's Office
Bankruptcy Division
P.O. Box 20207
Nashville, TN 37202-0207

683.001

Via First Class Mail

(Counsel to Pearland ISD; Pasadena ISD)
Dexter D. Joyner, Esquire
4701 Preston Avenue
Pasadena, TX 77505

683.001

Via First Class Mail

Christopher A. Sterbenz, Esquire
Office of Thrift Supervision - Litigation Division
1700 G Street, N.W.
Washington, DC 20552

683.001

Via First Class Mail

(Counsel to Appaloosa Management L.P.)
Matthew M. Roose, Esquire
Fried, Frank, Harris, Shriver & Jacobson LLP
One New York Plaza
New York, NY 10004-1980

683.001

Via First Class Mail

(Counsel to Oracle USA, Inc.)
Shawn M. Christianson, Esquire
Buchalter Nemer, PC
333 Market Street, 25th Floor
San Francisco, CA 94105-2126

683.001

Via First Class Mail

(Counsel to IBM Corporation and IBM Credit LLC)
Steven J. Reisman, Esquire
Curtis, Mallet-Prevost, Colt & Mosle LLP
101 Park Avenue
New York, NY 10178-0061

683.001

Via First Class Mail

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

683.001

Via First Class Mail

Zachary Mosner, Esquire
State of Washington - Department of Revenue
Bankruptcy & Collections Unit
800 Fifth Avenue, Suite 2000
Seattle, WA 98104-3188

683.001

Via First Class Mail

(Counsel to Wilmington Trust Company)
Andrew I. Silfen, Esquire
Arent Fox LLP
1675 Broadway
New York, NY 10019

683.001

Via First Class Mail

(Counsel to Wilmington Trust Company)
Jeffrey N. Rothleder, Esquire
Arent Fox LLP
1050 Connecticut Avenue, N.W.
Washington, DC 20036

683.001

Via First Class Mail

Vicky Namken, Bankruptcy Coordinator
IBM Corporation
13800 Diplomat Drive
Dallas, TX 75234

683.001

Via First Class Mail

(Counsel to Realty Associates Iowa Corporation and
The Realty Associates Fund VIII, L.P.)
Robert E. Greenberg, Esquire
Friedlander Misler, PLLC
1101 Seventeenth Street, N.W., Suite 700
Washington, DC 20036-4704

683.001

Via First Class Mail

(Counsel for Intel Americas Inc.)
Michael Rosenthal, Esquire
Janet M. Weiss, Esquire
Gibson, Dunn & Crutcher LLP
200 Park Avenue
New York, NY 10166-0193

683.001

Via First Class Mail

James Burgess, Esquire
First Pacific Bancorp
9333 Genesee Avenue, Suite 300
San Diego, CA 92121

683.001

Via First Class Mail

C.B. Blackard, III, Esquire
Acxiom Corporation
301 East Dave Ward Drive
P.O. Box 2000
Conway, AR 72033-2000

683.001

Via First Class Mail

(Counsel for Stauffer Management Company, LLC
Agent for Bayer CropScience Inc.)
Ross Spence, Esquire
Snow Fogel Spence LLP
2929 Allen Parkway, Suite 4100
Houston, TX 77019

683.001

Via First Class Mail

(Counsel for Siemens IT Solutions and Services, Inc.)
Douglas J. Lipke, Esquire
Vedder Price P.C.
222 North LaSalle Street, Suite 2600
Chicago, IL 60601

683.001

Via First Class Mail

(Counsel for City of Fort Worth)
Christopher B. Mosley, Esquire
City Attorney's Office
1000 Throckmorton Street
Fort Worth, TX 76102

683.001

Via First Class Mail

(Counsel for ERISA Plaintiffs and the Putative Class)
Andrew M. Volk, Esquire
Hagens Berman Sobol Shapiro LLP
1301 Fifth Avenue, Suite 2900
Seattle, WA 98101

683.001

Via First Class Mail

(Counsel for Todd H. Baker, Thomas Casey, Deborah
Horvath, David Schneider and John McMurray)
Stephen W. Spence, Esquire
Phillips, Goldman & Spence, P.A.
1200 North Broom Street
Wilmington, DE 19806

683.001

Via First Class Mail

Mr. Gregory L. Armstrong
1024 Pine Crest Loop
Leeds, AL 35094

683.001

Via First Class Mail

(Counsel for PT. Bank Negara Indonesia (Persaro) Tbk.)
Roy H. Carlin, PC
Tannenbaum Helpert Syracuse & Hirschtritt LLP
900 Third Avenue, 13th Floor
New York, NY 10022

683.001

Via First Class Mail

(Counsel to Lead Plaintiff Policemen's Annuity and
Benefit Fund of the City of Chicago)
Christopher Lometti, Esquire
Kenneth Rehns, Esquire
Cohen Milstein Sellers & Toll PLLC
150 East 52nd Street
New York, NY 10022

683.001

Via First Class Mail

(Counsel for Courier Solutions, Inc.)
Emil Lippe, Jr., Esquire
Law Offices of Lippe & Associates
Plaza of the Americas, South Tower
600 North Pearl Street, Suite S2460
Dallas, TX 75201

683.001

Via First Class Mail

(Counsel for Compliance Coach)
Jeffrey Isaacs, Esquire
Procopio, Cory, Hargreaves & Savitch LLP
530 B Street, Suite 2100
San Diego, CA 92101

683.001

Via First Class Mail

Dan McAllister, Treasurer-Tax Collector
Attn: Bankruptcy Desk
1600 Pacific Highway, Room 162
San Diego, CA 92101

683.001

Via First Class Mail

Janet Fitzpatrick, Legal Assistant
Unisys Corporation
Unisys Way
P.O. Box 500, M/S E8-108
Blue Bell, PA 19424

683.001

Via First Class Mail

(Counsel for Bowne of Los Angeles, Inc.)
Gail B. Price, Esquire
Bronwen Price
2600 Mission Street, Suite 206
San Marino, CA 91108

683.001

Via First Class Mail

(Counsel for Dell Marketing, L.P.)
Sabrina L. Streusand, Esquire
Streusand & Landon, L.L.P.
515 Congress Avenue, Suite 2523
Austin, TX 78701

683.001

Via First Class Mail

(Counsel for Trust Committee)
J. Andrew Rahl, Esquire
Reed Smith LLP
599 Lexington Avenue
New York, NY 10022

683.001

Via First Class Mail

(Counsel for Black Horse Capital Management LLC)
David F. Henry, Esquire
Ethan Ostrow, Esquire
Baker & McKenzie LLP
One Prudential Plaza, Suite 3600
Chicago, IL 60601

683.001

Via First Class Mail

Eugene J. Kottenstette, Esquire
City and County of Denver
Municipal Operations
201 West Colfax Avenue, Department 1207
Denver, CO 80202-5332

683.001

Via First Class Mail

(Counsel for Plaintiffs in the ERISA Class Action Pending in
the United States District Court, Western District of
Washington)
Derek W. Loeser, Esquire
Lynn L. Sarko, Esquire
Karin B. Swope, Esquire
Keller Rohrback LLP
1201 Third Avenue, Suite 3200
Seattle, WA 98101

683.001

Via First Class Mail

Electronic Data Systems LLC
Attn: Ayala A. Hassell
5400 Legacy Drive
MS: H3-3A-05
Plano, TX 75024

683.001

Via First Class Mail

Hewlett-Packard Company
Attn: Ken Higman
2125 E Katella Avenue, Suite 400
Anaheim, CA 92806

683.001

Via First Class Mail

Alberto Burnstein, Paralegal Collection Specialist
Miami-Dade County Florida
Bankruptcy Unit
140 West Flagler Street, Suite 1403
Miami, FL 33130-1575

683.001

Via First Class Mail

(Counsel for Andrew J. Eschenbach)
Michael J. Bennett, Esquire
Kathleen R. Dahlgren, Esquire
Lichtsinn & Haensel, s.c.
111 East Wisconsin Avenue, Suite 1800
Milwaukee, WI 53202

683.001

Via First Class Mail

(Counsel for Plaintiffs in the ERISA Class Action
Pending in the United States District Court, Western
District of Washington)
Gary A. Gotto, Esquire
Keller Rohrback LLP
3101 North Central Avenue, Suite 1400
Phoenix, AZ 85012

683.001

Via First Class Mail

(Counsel for California Department of Toxic Substance
Control)
James R. Potter, Esquire
Office of the Attorney General
300 South Spring Street, Suite 1702
Los Angeles, CA 90013

683.00

Via First Class Mail

(Counsel to Lead Plaintiff Policemen's Annuity and
Benefit Fund of the City of Chicago)
Joseph P. Guglielmo, Esquire
Scott + Scott LLP
500 Fifth Avenue, 40th Floor
New York, NY 10110

683.001

Via First Class Mail

Saverio M. Rocca, Esquire
ACE USA
436 Walnut Street, 4th Floor
Philadelphia, PA 19106

683.00

Via First Class Mail

Martin Jefferson Davis, Esquire
Office of Thrift Supervision
1700 G Street, N.W.
Washington, DC 20552

683.001

Via First Class Mail

Stephen H. Meyer, Esquire
Assistant General Counsel
Board of Governors of the Federal Reserve System
20th & C Streets, NW
Washington, DC 20551

683.00

Via First Class Mail

(Federal Home Loan Bank of San Francisco)
Duane M. Geck, Esquire
Severson & Werson, P.C.
One Embarcadero Center, 26th Floor
San Francisco, CA 94111

683.001

Via First Class Mail

Kevin Dean Solonsky, Esquire
Senior Counsel
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-9612

683.001

Via First Class Mail

(Counsel for Burleson ISD; City of Burleson; Arlington
ISD; Mansfield ISD; Carroll ISD)
Elizabeth Banda, Esquire
Perdue, Brandon, Fielder, Collins & Mott, L.L.P.
P.O. Box 13430
Arlington, TX 76094-0430

683.001

Via First Class Mail

(Counsel for Kerry K. Killinger)
Charles R. Ekberg, Esquire
Mary Jo Heston, Esquire
Lane Powell PC
1420 Fifth Avenue, Suite 4100
Seattle, WA 98101-2338

683.001

Via First Class Mail

(Counsel for Kerry K. Killinger)
Rachel B. Mersky, Esquire
Monzack Mersky Mclaughlin and Browder, P.A.
1201 North Orange Street, Suite 400
Wilmington, DE 19801

683.001