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2/27/11

Honorable Judge Mary Walrath  
Case 08-12229  
824 N. Market St. 5th. Floor  
Wilmington, DE 19801

Objection to GSA and 6<sup>th</sup> Modified Por

Dear Honorable Judge Mary Walrath:

I am a stockholder in Washington Mutual Incorporated and have a concern that I wanted to bring to the courts attention.

I have no legal background which may explain why I am confused. Dictionary.com defines the word fair as "free from bias, dishonesty, or injustice: a fair decision; a fair judge. " and the word reasonable is defined as "agreeable to reason or sound judgment; logical: a reasonable choice for chairman. "

Previously as I understand it you made a statement based on the information that you had that the GSA met the requirements that it was fair and reasonable. I humbly ask that you reconsider that decision based on the information in Docket #6805 filed 2/25/2001 by the Debtors Washington Mutual INC. Specify item 18 on page 8 where it is admitted that "18. EY LLP's services are necessary and will substantially enhance the Debtors' efforts to comply with governing accounting and reporting requirements. **During the course of their chapter 11 cases, the Debtors did not employ or retain any accounting or auditing firms.**" (bolding and underlining mine)

If there has been no auditing done how can any of the statements made regarding the value of the estate bee accurate? It is extremely possible that with a full and complete valuation performed the facts could show that the estate's assets are greater than our liabilities and that a graceful exit from bankruptcy can be made without causing any class of shareholder to cancelled.

I would appreciate it if the court put any further discussion of restructuring the company, sale of the assets or any other action that could impair equity until EY is able to do a full and complete audit of WMI and their subsidiaries and a list is provided of what JP Morgan Chase obtained in their purchase offer. I believe that would be fair and reasonable to both estate creditors and equity.

Sincerely,  
Emanuel Levy



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