

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11	
)		
WASHINGTON MUTUAL, INC., <u>et al.</u> , ¹)	Case No. 08-12229 (MFW)	
)		
Debtors.)	(Jointly Administered)	
)		
)	Related Docket No. 7497	
)		

**CERTIFICATION OF COUNSEL REGARDING PROPOSED ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF BDO USA, LLP AS TAX ADVISOR
TO THE OFFICIAL COMMITTEE OF EQUITY SECURITY HOLDERS OF
WASHINGTON MUTUAL, INC., ET AL. NUNC PRO TUNC TO APRIL 18, 2011**

I, Stacy L. Newman, an associate at Ashby & Geddes, P.A., co-counsel to the Official Committee of Equity Security Holders (the "Equity Committee"), hereby certifies as follows:

1. On May 16, 2011 the Equity Committee filed its *Application for an Order Authorizing the Retention and Employment of BDO USA, LLP as Tax Advisor to the Official Committee of Equity Security Holders of Washington Mutual, Inc., et al. Nunc Pro Tunc to April 18, 2011* (the "Application") [Docket No. 7497]. Pursuant to the Notice filed contemporaneously with the Application, objections or responses, if any, to the Application were to be filed with the Court and served upon the undersigned counsel by 4:00 p.m. (prevailing Eastern Time) on May 31, 2011.

2. Prior to the objection deadline, undersigned counsel received comments on the proposed order attached to the Application from the United States Trustee. Undersigned counsel has not received comments regarding the Application from any other party in interest.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Washington Mutual, Inc. (3725) and WMI Investment Corp. (5396). The Debtors' principal offices are located at 1301 Second Avenue, Seattle, Washington 98101.



3. As of the date hereof, undersigned counsel has not been served with any objections or responses to the Application. A review of the Court's docket indicates that, as of this date, no responses or objections to the Application have been filed.

4. Undersigned counsel has conferred with the United States Trustee on a form of revised proposed order. The parties have agreed on a form of revised proposed order (the "Revised Proposed Order"), which is attached hereto as Exhibit A.

5. For the convenience of the Court and parties in interest, a blackline comparing the Revised Proposed Order with the form of order submitted contemporaneous with the Application is attached hereto as Exhibit B.

WHEREFORE, the Equity Committee respectfully requests that the Court enter the Revised Proposed Order attached hereto as Exhibit A at the earliest convenience of the Court.

Dated: June 2, 2011

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Security Holders of Washington Mutual, Inc., et al.*

EXHIBIT A

(Revised Proposed Order)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

			Chapter 11
In re:			
WASHINGTON MUTUAL, INC., <u>et al.</u> , ¹			Case No. 08-12229 (MFW)
Debtors.			(Jointly Administered)
			Related Docket No. 7497

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT
OF BDO USA, LLP AS TAX ADVISOR TO
THE OFFICIAL COMMITTEE OF EQUITY SECURITY HOLDERS
OF WASHINGTON MUTUAL, INC., ET AL. NUNC PRO TUNC TO APRIL 18, 2011**

Upon consideration of the application dated May 16, 2011 (the “Application”)² of the Official Committee of Equity Security Holders of the above-captioned debtors and debtors in possession (the “Equity Committee”), for an order authorizing the Equity Committee to retain and employ BDO USA, LLP (“BDO”) as its tax advisor *nunc pro tunc* to April 18, 2011 pursuant to Sections 328 and 1103 of the Bankruptcy Code and Bankruptcy Rule 2014, in accordance with the terms and conditions of the Engagement Letter, a copy of which is attached to the BDO Declaration as Exhibit 1; and upon consideration of the BDO Declaration filed in support thereof; and the Court being satisfied based upon the representations made in the Application and the BDO Declaration that BDO represents no interest adverse to the Equity Committee or the Debtors’ equity security holders with respect to matters upon which BDO is to be engaged, that BDO is a “disinterested person” as that term is defined under Section 101(14) of the Bankruptcy Code, as modified by Section 1107(b) of the Bankruptcy Code, and that BDO’s

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² Capitalized terms not defined herein shall have the meanings ascribed to them in the Application.

employment is necessary and is in the best interests of the Equity Committee and the Debtors' equity security holders; and due and adequate notice of the Application having been given; and it appearing that no further or other notice is required; and after due deliberation and sufficient cause appearing therefore, it is hereby ORDERED that:

1. The Application is hereby **GRANTED**.
2. In accordance with Sections 328 and 1103 of the Bankruptcy Code, the Equity Committee is hereby authorized to retain and employ BDO as its tax advisor on the terms and conditions set forth in the Engagement Letter (which is hereby approved) *nunc pro tunc* to April 18, 2011.
3. To the extent BDO assigns its rights to perform a portion of the services as set forth in paragraph 15 of Attachment A to the Engagement Letter, such assignee will file an affidavit of disinterestedness before it may receive payment for services performed.
4. Any limitation on liability or any amounts to be contributed by the parties to the Engagement Letter under the terms of the Engagement Letter shall be eliminated. Notwithstanding the foregoing, BDO reserves the right to seek a determination on limitation of liability or any amounts to be contributed by the parties to the Engagement Letter by application to the Bankruptcy Court.
5. BDO shall be entitled to an allowance of compensation and reimbursement of expenses upon the filing and approval of interim and final applications pursuant to the Bankruptcy Code, Bankruptcy Rules, the Local Rules and such other Orders as the Court may direct.
6. The Equity Committee is authorized and empowered to take such actions as may be necessary and appropriate to implement the terms of this Order.

7. This Court shall retain jurisdiction over any and all matters arising from or related to the interpretation or implementation of this Order.

Dated: Wilmington, Delaware
_____, 2011

THE HONORABLE MARY F. WALRATH
UNITED STATES BANKRUPTCY COURT

EXHIBIT B

(Blackline of Revised Proposed Order)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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

Related Docket No. 7497

Deleted: _____

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT
OF BDO USA, LLP AS TAX ADVISOR TO
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OF WASHINGTON MUTUAL, INC., ET AL. *NUNC PRO TUNC* TO APRIL 18, 2011**

Upon consideration of the application dated May 16, 2011 (the "Application")² of the Official Committee of Equity Security Holders of the above-captioned debtors and debtors in possession (the "Equity Committee"), for an order authorizing the Equity Committee to retain and employ BDO USA, LLP ("BDO") as its tax advisor *nunc pro tunc* to April 18, 2011 pursuant to Sections 328 and 1103 of the Bankruptcy Code and Bankruptcy Rule 2014, in accordance with the terms and conditions of the Engagement Letter, a copy of which is attached to the BDO Declaration as Exhibit 1; and upon consideration of the BDO Declaration filed in support thereof; and the Court being satisfied based upon the representations made in the Application and the BDO Declaration that BDO represents no interest adverse to the Equity Committee or the Debtors' equity security holders with respect to matters upon which BDO is to be engaged, that BDO is a "disinterested person" as that term is defined under Section 101(14) of the Bankruptcy Code, as modified by Section 1107(b) of the Bankruptcy Code, and that BDO's

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² Capitalized terms not defined herein shall have the meanings ascribed to them in the Application.

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employment is necessary and is in the best interests of the Equity Committee and the Debtors' equity security holders; and due and adequate notice of the Application having been given; and it appearing that no further or other notice is required; and after due deliberation and sufficient cause appearing therefore, it is hereby ORDERED that:

1. The Application is hereby **GRANTED**.

2. In accordance with Sections 328 and 1103 of the Bankruptcy Code, the Equity Committee is hereby authorized to retain and employ BDO as its tax advisor on the terms and conditions set forth in the Engagement Letter (which is hereby approved) *nunc pro tunc* to April 18, 2011.

3. To the extent BDO assigns its rights to perform a portion of the services as set forth in paragraph 15 of Attachment A to the Engagement Letter, such assignee will file an affidavit of disinterestedness before it may receive payment for services performed.

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4. Any limitation on liability or any amounts to be contributed by the parties to the Engagement Letter under the terms of the Engagement Letter shall be eliminated. Notwithstanding the foregoing, BDO reserves the right to seek a determination on limitation of liability or any amounts to be contributed by the parties to the Engagement Letter by application to the Bankruptcy Court.

5. BDO shall be entitled to an allowance of compensation and reimbursement of expenses upon the filing and approval of interim and final applications pursuant to the Bankruptcy Code, Bankruptcy Rules, the Local Rules and such other Orders as the Court may direct.

6. The Equity Committee is authorized and empowered to take such actions as may be necessary and appropriate to implement the terms of this Order.

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7. This Court shall retain jurisdiction over any and all matters arising from or related to the interpretation or implementation of this Order.

Dated: Wilmington, Delaware
_____, 2011

THE HONORABLE MARY F. WALRATH
UNITED STATES BANKRUPTCY COURT

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CERTIFICATE OF SERVICE

I, Stacy L. Newman, hereby certify that on June 2, 2011, I caused one copy of the foregoing document to be served upon the parties on the attached service list by first class U.S. Mail, postage prepaid.

/s/ Stacy L. Newman

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