

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

In re:)	Chapter 11
)	
WASHINGTON MUTUAL, INC., <i>et al.</i> ,)	Case No. 08-12229 (MFW)
)	
Debtors)	Jointly Administered
)	Related to D.I. Nos. 8612, 8613 & 8708

RESPONSE TO STATEMENT OF DEBTORS WITH RESPECT TO (A) SCOPE AND PARTICIPATION IN MEDIATION; AND (B) CONFIRMATION OF MODIFIED PLAN

The consortium of holders of interests subject to treatment under Class 19 of the Plan (the “TPS Consortium”¹), by and through its undersigned counsel, hereby responds to the Statement of Debtors With Respect to (a) Scope and Participation in Mediation; and (b) Confirmation of Modified Plan (the “Statement”) [Docket No. 8708]. In support of this Response, the TPS Consortium respectfully states as follows:

RESPONSE

1. At the outset, the positions expressed by the Debtors in the Statement are disappointing. From the TPS Consortium’s perspective, the Court’s directive in its September 13, 2011 opinion denying Plan confirmation (the “Confirmation Opinion”) was clear and sensible. The TPS Consortium understood the Court, after presiding over two contested confirmation trials (resulting in two thoughtful opinions denying confirmation) and facing the

¹ The TPS Consortium is comprised of holders of interests (as set forth more fully in the Verified Fourth Amended Statement of Brown Rudnick LLP and Campbell & Levine LLC [Docket No. 7916], as such may be amended) proposed by the Debtors to be treated under Class 19 of the Plan [Docket No. 6696] – described in the Plan and Disclosure Statement as the “REIT Series.” As set forth in the aforementioned Rule 2019 Statement, members of the TPS Consortium hold, inter alia: (a) approximately \$1.54 billion of the Trust Preferred Securities (approximately 38.5% of Class 19); and (b) approximately one million shares of PIERS securities.



prospect of significant additional Plan and non-Plan litigation and appeals (as has since been borne out by the recent appeals of the Confirmation Opinion by the Settlement Noteholders, the creditors' committee and others), to be instructing the Debtors and other parties in interest to explore taking these cases in a less contentious direction through mediation.

A. Scope Of, And Participation In, Mediation.

2. The TPS Consortium is prepared to participate in any mediation process in good faith, and with an eye towards a comprehensive resolution of all current and future issues – and believes all parties, in particular the Debtors and their professionals, should approach the Court's directive in the same spirit.² In the Statement, however, the Debtors suggest that the scope of the Court-Ordered mediation be limited to the insider trading claims against the Settlement Noteholders. Presumably, in light of the nature of those insider trading claims, the Debtors intend to simply reserve the Settlement Noteholders' distributions, and move forward with confirmation. Respectfully, sending the parties to mediation with the limited task of addressing only insider trading claims to be brought against the Settlement Noteholders (one of the more contentious issues remaining) is more likely to produce a very short mediation rather than a meaningful dialogue. On the other hand, sending the parties to mediation with the charge of addressing a broader range of outstanding issues (which the TPS Consortium believes would be consistent with the Confirmation Opinion), with the concomitant broader range of potential solutions and outcomes, would present a more fertile environment in which creative parties and their professionals might reach a broader consensus. As such, the TPS Consortium requests that

² The Debtors and the official creditors committee have suggested that attendance at the mediation be limited, presumably to exclude third parties such as the TPS Consortium. The TPS Consortium believes that its exclusion from the mediation proceedings would not be productive, and would only serve to increase, rather than resolve, litigation in this case.

the Debtors be instructed by the Court to participate fully, and in good faith, in a mediation process aimed at addressing all significant remaining issues in these cases rather than just the insider trading claims against the Settlement Noteholders.

3. From the perspective of the TPS Consortium, numerous issues (whether to be raised at a subsequent confirmation hearing or in connection with further appellate proceedings) remain impediments to the Debtors' ultimate ability to emerge from bankruptcy, and therefore, should be addressed in connection with the Court-Ordered mediation. Such issues include, inter alia:

- **Divestiture Rule.** There remains an open issue on appeal as to whether this Court has been divested of jurisdiction to Order a transfer of the Trust Preferred Securities. The TPS Consortium would note that any confirmation Order entered in violation of the divestiture rule would be null and void. See e.g., Padilla v. Neary (In re Padilla), 222 F.3d 1184, 1189-90 (9th Cir. 2000); Garcia v. Burlington Northern. R.R., 818 F.2d 713, 720-722 (10th Cir. 1987).
- **“Death Trap” Treatment of Class 19 Estate Recoveries.** There remains an open issue on appeal as to the propriety of conditioning receipt of estate value (as opposed to a direct payment from JPMorgan) on the granting of third party releases. Per the Confirmation Opinion, Classes 19 and 20 appear to be approximately \$45 million “out of the money” taking into account only currently-valued estate assets (including cash, receivables and WMMRC) and putting aside Class 18 claims the Debtors have already stated are worthless. But, that calculus does not include: (a) the impact of this Court's expected ruling on the Dime Warrant litigation, which could free up hundreds of millions of dollars in cash;³ or (b) assets that have yet to be valued, such as litigation claims to be vested in the liquidation trust. With respect to this latter category, the TPS Consortium would note that the July 2011 confirmation record established the Debtors were planning to invest \$50 to \$75 million to pursue such causes of action (suggesting a value in excess of that intended investment). To the extent required, the TPS Consortium will establish the value of such claims at any continued confirmation hearing.
- **The Impact of Stern v. Marshall.** There remains an open issue on appeal as to the effect of Stern v. Marshall on this Court's Constitutional authority to enter a final Order approving the settlement of claims that could not otherwise be adjudicated by this Court. As with the Divestiture Rule, any confirmation Order

³ See Transcript of July 14, 2011 Hearing (Testimony of Jonathan Goulding), 116:8-117:11 (debtor's witness describing amount reserved in Class 12 for LTW plaintiffs).

found on appeal to have exceeded this Court's Constitutional authority will remain subject to collateral attack regardless of Plan consummation. See e.g., Stern v. Marshall, 131 S. Ct. 2594 (2011); Louisville & Nashville R.R. v. Motley, 211 U.S. 149 (1908).

- **Other Remaining Confirmation Objections And Appellate Issues.** In addition to the foregoing, absent some intervening resolution (e.g., through mediation), the TPS Consortium will be forced to press other confirmation and appellate issues, including inter alia: (a) violations of Bankruptcy Code Section 1125 and 1129 solicitation requirements (discussed below); (b) the sufficiency of the evidentiary record supporting approval of the global settlement; and (c) use of the petition date for purposes of determining the Federal Judgment Rate.

4. In short, the TPS Consortium believes the Court's mediation directive in the Confirmation Opinion – that the parties address insider trading issues **and** remaining issues related to confirmation – was prudent and should be followed.

B. The Need For Resolicitation.

5. In the Statement, the Debtors take the position that, notwithstanding changes to the Plan and creditor treatment required by the Confirmation Opinion, the Debtors need not resolicit acceptances of the Plan. The TPS Consortium, made up of holders of claims or interests subject to treatment, inter alia, in Class 2 (Senior Notes Claims), Class 3 (Senior Subordinated Note Claims), Class 16 (PIERS Claims), Class 19 (denominated as the “REIT” Series) and Class 20 (Preferred Equity Interests), respectfully disagrees.

6. As an initial matter, the TPS Consortium requests that the Court hold in abeyance, pending the Court-Ordered mediation process, any decision as to the need to resolicit Plan acceptances.⁴ Further, even without the benefit of a sufficient opportunity to examine the

⁴ The TPS Consortium, whose members hold, inter alia, approximately 40% of the interests subject to treatment in Class 19 and over a million shares of the PIERS, are acutely sensitive to the potential cost of delay -- suggested in the Statement to be as high as \$180 million. In response, the TPS Consortium suggests the \$30 million per month “burn” rate cited in the Statement requires further consideration. With the Court's conclusion regarding the appropriate rate of post-petition interest (to be paid at the federal judgment rate), the TPS Consortium calculates the additional monthly interest

Debtors' position that all creditors are treated as well or better under the to-be-revised Plan, the TPS Consortium would note:

Proposed Plan Treatment At Time Of Vote	Plan Treatment To Be Received
<ul style="list-style-type: none"> Class 16's estimated recovery under the Plan was to have been 42%. <u>See</u> Revised Supplemental Disclosure Statement, p. 54 [Attached to Docket No. 7081].⁵ 	<ul style="list-style-type: none"> As a result of the Confirmation Opinion's denial of confirmation and treatment of post-petition interest, Class 16's ultimate recovery cannot yet be calculated. But, the Debtors themselves now estimate Class 16 recoveries will be 32% (and, again, that number has not yet been subject to independent scrutiny or verification).
<ul style="list-style-type: none"> Class 16 was to receive postpetition interest at the contract rate. 	<ul style="list-style-type: none"> Class 16 will receive postpetition interest at the federal judgment rate, with an obligation to pay over to senior classes amounts necessary to bring those classes' recoveries up to their respective contract rates.
<ul style="list-style-type: none"> Payments to creditors were contemplated to be made on June 30, 2011. <u>See</u> Updated Liquidation Analyses, n.2. [Attached to Docket No. 7081]. 	<ul style="list-style-type: none"> Confirmation of the Plan has been denied. The date on which payments to creditors will be made remains to be determined.

C. The Debtors Should Comply With The Court-Approved Solicitation Procedures.

7. In conjunction with the Plan, on February 9, 2011, the Debtors filed a motion to, inter alia, establish solicitation and voting procedures [Docket No. 6711]. On March 30, 2011,

charge to be approximately \$11.5 million per month. While the Debtors and official committees will require the assistance of their professionals to participate in mediation proceedings, presumably this task could be approached in an efficient, economical manner by all parties that would minimize the administrative costs incurred by the estate during the process.

⁵ In the Statement, the Debtors compare their current recovery estimates to estimates set forth in a July 6, 2011 filing. As the voting deadline for the Plan was May 13, 2011, the TPS Consortium believes that, for purposes of deciding whether resolicitation is required, it is more appropriate for the Court to consider what was presented to voting creditors before they cast their votes.

the Court issued an Order [Docket No. 7081] approving, inter alia, the Debtors' proposed solicitation and voting procedures, including the form of the proposed ballot. Pursuant to Item 5 of that form, each holder of an allowed claim entitled to vote was required to "tender" the underlying securities related to its claim into an "election account" established at, and maintained by, the Depositary Trust Company. Once the units had been tendered, no further trading in such securities was to be permitted. The Court-approved voting procedures also provided, however, that, in the event the Plan was not confirmed, the securities held in the election accounts were to have been released "in accordance with [] customary practices and procedures." See id.

8. Upon information and belief, WMI securities that were voted in connection with the Plan have been frozen since May 2011. In the Statement, the Debtors acknowledge that an extended "lock up" of these securities "would be inappropriate and inequitable." See Statement, at 14.

9. Each additional day the WMI securities remain frozen compounds the "inappropriate and inequitable" effect on investors (including members of the TPS Consortium who hold, inter alia, over one millions shares of the PIERS). For example, on September 12, 2011, one day prior to the issuance of the Confirmation Opinion, the PIERS closed at a stock price of \$14.70 per share. On September 14, 2011, the day following the issuance of the Confirmation Opinion, the PIERS closed at a price of \$4.08 per share. Since then, holders of the frozen PIERS have watched the value of their investments continue to decline. On October 3, 2011, the PIERS continued their slide, closing at \$3.46 per share.

10. The TPS Consortium requests the Court Order compliance with the voting and solicitation procedures and Order the release all frozen securities given the denial of confirmation on September 13, 2011.

CONCLUSION

Wherefore, the TPS Consortium respectfully requests that the Court (i) direct the Debtors to participate in good faith mediation with the TPS Consortium and other parties in interest regarding issues to be delineated by the Court at the October 6, 2011 status conference; (ii) decline to set a new confirmation hearing date until such mediation has been conducted; (iii) reserve any ruling on the need for resolicitation until after the mediation and parties in interest have had an adequate opportunity to respond; (iv) Order the Debtors to comply with the solicitation procedures and release WMI securities being held in “voting” accounts; and (v) grant any other relief that the Court deems just and proper.

Dated: Wilmington, Delaware
October 5, 2011

Respectfully submitted,

CAMPBELL & LEVINE LLC

/s/ Bernard G. Conaway

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.
Martin S. Siegel, Esq.
Seven Times Square
New York, NY 10036
(212) 209-4800
(212) 209-4801 (fax)

– and –

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

**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
)	
)	

NOTICE OF SERVICE

I, Bernard G. Conaway, of Campbell & Levine, LLC, hereby certify that on October 5, 2011, I caused a copy of the *Response to Statement of Debtors with Respect to (A) Scope and Participation in Mediation; and (B) Confirmation of Modified Plan* to be served upon the attached service list via Electronic Mail.

Dated: October 5, 2011

/s/ Bernard G. Conaway
Bernard G. Conaway (No. 2856)

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

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

Wilmington Trust Company

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

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

Dexter D Joyner

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

Edwards Angell Palmer & Dodge LLP

Stuart M Brown
919 N Market St 15th Fl
Wilmington, DE 19801

Entwistle & Cappucci LLP

Joshua K Porter
280 Park Ave 26th Fl
New York, NY 10017

Fox Rothschild LLP

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

Fried Frank Harris Shriver & Jacobson LLP

Brian D Pfeiffer
Matthew M Roose
One New York Plaza
New York, NY 10004-1980

Goulston & Storrs PC

Christine D Lynch
400 Atlantic Ave
Boston, MA 02110-333

Hagens Berman Sobol Shapiro LLP

Andrew M Volk
1301 Fifth Ave Ste 2900
Seattle, WA 98101

Hewlett Packard Company

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

IBM Credit LLC

Bill Dimos
North Castle Dr
MD 320
Armonk, NY 10504

David D Lennon

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

DLA Piper LLP

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

Electronic Data Systems LLC

Ayala A Hassell
5400 Legacy Dr
MS H3 3A 05
Plano, TX 75024

First Pacific Bank of California

Jame Burgess
9333 Genesee Ave Ste 300
San Diego, CA 92121

Freshfields Bruckhaus Deringer LLP

Will Higgs
65 Fleet St
London, EC4Y 1HS UK

Friedlander Misler

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

Greer Herz & Adams LLP

Frederick Black
Tara B Annweiler
One Moody Plz 18th Fl
Galveston, TX 77550

Hangley Aronchick Segal & Pudlin

Ashley M Chan
One Logan Square 27th Fl
Philadelphia, PA 19103

Hodges and Associates

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

Johnson Pope Bokor Ruppel & Burns LLP

Angelina E Lim
PO Box 1368
Clearwater, FL 33757

Dewey & LeBoeuf LLP

Peter A Ivanick
Andrew Z Lebowhl
1301 Avenue of the Americas
New York, NY 10019

Eckert Seamans Cherin & Mellot LLC

Ronald S Gellert
300 Delaware Ave Ste 1210
Wilmington, DE 19801

Entwistle & Cappucci LLP

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

Fox Hefter Swibel Levin & Carroll LLP

Margaret Peg M Anderson
200 W Madison St Ste 3000
Chicago, IL 60606

Freshfields Bruckhaus Deringer US LLP

Harvey Dychiao
520 Madison Ave
New York, NY 10022

Gay McCall Isaacks Gordon & Roberts

David McCall
777 E 15th St
Plano, TX 75074

Gulf Group Holdings Acquisitions & Applications

Beatriz Agramonte
18305 Biscayne Blvd Ste 400
Aventura, FL 33160

Hennigan Bennet Dorman LLP

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

IBM Corporation

Vicky Namken
13800 Diplomat Dr
Dallas, TX 75234

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 Berenstein
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

Platzter Sergold Karlin Levine Goldberg**Jaslow LLP**

Sydney G Platzter
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 Helpen Syracuse & Hirschtritt

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

Attorney Generals Office

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

Delaware Secretary of the State

Division of Corporations
PO Box 898
Franchise Tax Division
Dover, DE 19903

Federal Deposit Insurance Corp

Donald McKinley
1601 Bryan St
PAC 04024
Dallas, TX 75201

Internal Revenue Service

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

Office of Thrift Supervision

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

Securities & Exchange Commission

100 F Street NE
Washington, DC 20549

State of Delaware Division of Revenue

Randy R Weller MS No 25
820 N French St 8th Fl
Wilmington, DE 19801-0820

Verizon Services Corp

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

Wells Fargo Bank NA

Thomas M Korsman
625 Marquette Ave
Minneapolis, MN 55479

Willkie Farr & Gallagher LLP

Shelley Chapman
Thomas H. Golden
Shaunna D. Jones
787 Seventh Ave
New York, NY 10019-6099

Bank of New York Mellon

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

Delaware Secretary of the Treasury

PO Box 7040
Dover, DE 19903

Federal Deposit Insurance Corp

Stephen J Pruss
1601 Bryan St
PAC 04024
Dallas, TX 75201

Law Debenture Trust Company of New York

Jame Heaney
400 Madison Ave 4th Fl
New York, NY 10017

Richards Layton & Finger PA

Mark D Collins
One Rodney Square
920 N King St
Wilmington, DE 19899

Securities & Exchange Commission

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

US Attorney General US Department of Justice

Michael Mukasey
950 Pennsylvania Ave NW
Washington, DC 20530-0001

Washington Mutual Claims Processing

c o Kurtzman Carson Consultants
2335 Alaska Ave
El Segundo, CA 90245

Friedman Kaplan Seiler & Adelman LLP

Edward A. Friedman
Robert J. Lack
William P. Weintraub
Daniel B. Rapport
7 Times Square
New York, NY 10036-6516

Young Conaway Stargatt & Taylor LLP

Robert S Brady
1000 West St 17th Fl
Wilmington, DE 19801

Delaware Dept of Justice

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

Department of Labor

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

Internal Revenue Service

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

Office of the United States Trustee Delaware

Joseph McMahon
844 King St Ste 2207
Lockbox 35
Wilmington, DE 19899-0035

Securities & Exchange Commission

15th & Pennsylvania Ave NW
Washington, DC 20020

Securities & Exchange Commission

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

US Attorneys Office

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

Weil Gotshal & Manges LLP

Marcia L Goldstein
Brian S. Rosen
Michael F. Walsh
767 Fifth Ave
New York, NY 10153

Drinker Biddle & Reath LLP

Joseph N. Argentina, Jr.
1100 N. Market Street, Suite 1000
Wilmington, DE 19801-1254

Carlo & Robert Rankel

20 Sunhill Rd
Katonah, NY 10536

Internal Revenue Service

Insolvency Section
31 Hopkins Plz Rm 1150
Baltimore, MD 21201