

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

In re

WASHINGTON MUTUAL, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 08-12229 (MFW)

(Jointly Administered)

Related to Docket No. 10951

**STATE OF OREGON, DEPARTMENT OF REVENUE'S MOTION FOR
ORDER ALLOWING EXTENSION TO FILE NOTICE OF APPEAL**

The State of Oregon, Department of Revenue (Department), appearing by and through the Oregon Department of Justice and Carolyn G. Wade, Senior Assistant Attorney General, hereby moves this court (the "Motion") for the entry of an order, pursuant to Bankruptcy Rule 8002(c), granting Department an additional 14 days to file its notice of appeal from this court's order disallowing Claim No. 3846 [Docket No. 10951]. In support of this Motion, Department respectfully represents as follows:

Background

1. The order in question was entered on December 19, 2012, and disallowed Department's priority claim of \$27,298,903.58 and an unsecured non-priority claim for \$2,082,819.33, secured by possible refunds of \$1,423,462.76. This is an extremely significant amount, and the decision to appeal must be made at several levels of the Department.

2. The fourteen-day appeal period runs from the entry of the order, pursuant to Bankruptcy Rule 8002(a). This particular fourteen-day period is perhaps the least effective two weeks in the entire calendar, as it contains four weekend days, Christmas Eve, Christmas Day, New Year's Eve, and New Year's Day. Not only are offices closed during those days, but the

¹ The Debtors in these chapter 11 cases along with the last four digits of each Debtor's federal tax identification number are (i) Washington Mutual, Inc. (3725); and (ii) WMI Investment Corp. (5395). The Debtors' principal offices are located at 1201 Third Avenue, Suite 3000, Seattle, Washington 98101.



people who must meet and be consulted are taking vacations and are otherwise frequently out of the office during this time period.

3. That it is a period of uneven availability is borne out by counsel's attempts to determine WMILT's position on this motion. After leaving several messages for different lawyers, we were finally able to ascertain that its position could not be determined until after Christmas, already one week into the two-week appeal period.

Relief Requested

4. The Oregon Department of Revenue (Department) respectfully requests that the court enter an order extending Department's time for filing a notice of appeal from its Order [Docket No. 10951] to and including January 16, 2013.

Dated: December 21, 2012.
Salem, Oregon

/s/ Carolyn G. Wade
Carolyn G. Wade (OSB #83212)
Senior Assistant Attorney General
Of Attorneys for Oregon Department of Revenue
Oregon Department of Justice
1162 Court Street NE
Salem, OR 97301-4096
Telephone: (503) 934-4400
Facsimile: (503) 373-7067
carolyn.g.wade@doj.state.or.us

EXHIBIT A

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Chapter 11

Case No. 08-12229 (MFW)

(Jointly Administered)

**ORDER GRANTING STATE OF OREGON, DEPARTMENT OF REVENUE'S
MOTION FOR EXTENSION TO FILE NOTICE OF APPEAL**

Upon consideration of the motion (the "Motion"), dated December 21, 2012, of the State of Oregon, Department of Revenue, for entry of an order, pursuant to Bankruptcy Rule 8002(c), for an extension of time to file its notice of appeal from this court's order disallowing Claim No. 3846 [Docket No. 10951],

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED.
2. The State of Oregon, Department of Revenue is allowed an additional 14 days to file its notice of appeal, to and including January 16, 2013.

Dated: December , 2012.
Wilmington, Delaware

THE HONORABLE MARY F. WALRATH
UNITED STATES BANKRUPTCY JUDGE

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