

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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 :
In re : **Chapter 11**
 :
 WASHINGTON MUTUAL, INC., et al.,¹ : **Case No. 08-12229 (MFW)**
 :
 : **(Jointly Administered)**
 Debtors. :
 : **Re: Docket No. 10668**
 :
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CERTIFICATION OF COUNSEL REGARDING ORDER APPROVING SECOND STIPULATION EXTENDING TIME TO OBJECT TO PROOF OF CLAIM FILED BY CALIFORNIA FRANCHISE TAX BOARD (CLAIM NO. 3908)

The undersigned certifies as follows:

1. On March 26, 2009, the California Franchise Tax Board ("California FTB") filed a proof of claim, which claim was assigned claim number 2093 (the "Original Claim"), against Washington Mutual, Inc. ("WMI") in the amount of \$2,479,959,945.00, allegedly for taxes, penalties, and interest owed for the tax periods from 1994-2008.²

2. On May 26, 2010, California FTB filed a proof of claim, which claim was assigned claim number 3845 (the "First Amended Claim"), which amended and superseded the Original Claim, in the amount of \$267,378,281.00, allegedly for taxes, penalties, and interest owed for the tax periods from 1997-2008. By order, dated August 9, 2010 [D.I. 5245], the Court granted the *Debtors' Forty-Fifth Omnibus (Non-Substantive) Objection to Claims* and disallowed

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 principal offices of WMILT, as defined herein, are located at 1201 Third Avenue, Suite 3000 Seattle, Washington 98101.

² A duplicate of the Original Claim was filed shortly thereafter, and assigned claim number 3621 for administrative purposes. By order, dated august 10, 2009 ([D.I. 1465], the Court granted the *Debtors' Fourth Omnibus (Non-Substantive) Objection to Claims* and disallowed such claim, on the non-substantive basis that it was duplicative of the Original Claim.



the Original Claim, on the non-substantive basis that it has been amended and superseded by the First Amended Claim.

3. On September 2, 2010, California FTB filed a proof of claim, which claim was assigned claim number 3908 (the "Second Amended Claim"), which amended and superseded the First Amended Claim, in the amount of \$280,519,148.00, allegedly for taxes, penalties, and interest owed for the tax periods from 1997-2008. By order, dated October 21, 2010 [D.I. 5656], the Court granted the *Debtors' Forty-Ninth Omnibus (Non-Substantive) Objection to Claims* and disallowed the First Amended Claim, on the non-substantive basis that it had been amended and superseded by the Second Amended Claim.

4. On December 12, 2011, the above-captioned Debtors (the "Debtors") filed their *Seventh Amended Joint Plan of Affiliated Debtors Pursuant to Chapter 11 of the United States Bankruptcy Code* [D.I. 9178] (as modified, the "Plan"). By order [D.I. 9759] (the "Confirmation Order"), dated February 23, 2012, the Court confirmed the Plan and, upon satisfaction or waiver of the conditions described in the Plan, the transactions contemplated by the Plan were substantially consummated on March 19, 2012.

5. Pursuant to Section 26.1 of the Plan, WMI Liquidating Trust ("WMILT"), as successor-in-interest to the Debtors, is required to file and serve all objections to Claims and Equity Interests no later than September 17, 2012 (the "Claim Objection Deadline"), or such later date if approved by the Court.

6. On September 14, 2012 the WMILT and California FTB entered into that certain *Stipulation Extending Time to Object to Proof of Claim Filed By California Franchise Tax Board (Claim No. 3908)*, extending the Objection Deadline to and including December 31, 2012 (the "First Tolling Stipulation"). On September 17, 2012, the Court entered the *Order*

Approving Stipulation Extending Time to Object to Proof of Claim Filed by California Franchise Tax Board (Claim No. 3908) [Docket No. 10668].

7. WMILT and California FTB continue to engage in good-faith arms' length negotiations and, in order to allow such negotiations to proceed, have agreed to further extend the Claim Objection Deadline with respect to the Second Amended Claim up to and including December 31, 2013, as set forth in that certain *Second Stipulation Extending Time to Object to Proof of Claim Filed by California Franchise Tax Board (Claim No. 3908)*, dated June 7, 2013 (the "Stipulation"), which is attached as Exhibit 1 to a proposed form of order (the "Proposed Order") approving such Stipulation.

WHEREFORE, WMILT respectfully requests that the Court approve the Stipulation and enter the Proposed Order, a copy of which is attached hereto as Exhibit A.

Dated: June 7, 2013
Wilmington, Delaware



Mark D. Collins (No. 2981)
Paul N. Heath (No. 3704)
Amanda R. Steele (No. 5530)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square
920 North King Street
Wilmington, Delaware 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701

– and –

Brian S. Rosen, Esq.
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for WMI Liquidating Trust

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

-----X
: **Chapter 11**
: **Case No. 08-12229 (MFW)**
: **(Jointly Administered)**
: **Re: D.I. ____**
-----X

**ORDER APPROVING SECOND STIPULATION
EXTENDING TIME TO OBJECT TO PROOF OF CLAIM
FILED BY CALIFORNIA FRANCHISE TAX BOARD (CLAIM NO. 3908)**

Upon the *Second Stipulation Extending Time to Object to Proof of Claim Filed by California Franchise Tax Board (Claim No. 3908)*, dated June 7, 2013 (the “Stipulation”), a copy of which is attached hereto as Exhibit 1, as agreed to by WMI Liquidating Trust (“WMILT”), as successor in interest to Washington Mutual, Inc. (“WMI”) and WMI Investment Corp., formerly debtors and debtors in possession (collectively, the “Debtors”), and the California Franchise Tax Board (“California FTB”); it is hereby

ORDERED that the Stipulation attached hereto as Exhibit 1 is approved; and it is further

ORDERED that the deadline for WMILT to object to the proof of claim filed by California FTB on September 2, 2010, which claim has been assigned claim number 3908 (the “Second Amended Claim”), is hereby extended up to and including December 31, 2013; provided, further, that the foregoing is without prejudice to the rights of WMILT and California FTB to further extend such deadline; and it is further

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ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: June __, 2013
Wilmington, Delaware

THE HONORABLE MARY F. WALRATH
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Stipulation

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

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

**SECOND STIPULATION EXTENDING TIME TO OBJECT TO PROOF OF CLAIM
FILED BY CALIFORNIA FRANCHISE TAX BOARD (CLAIM NO. 3908)**

WMI Liquidating Trust ("WMILT"), as successor in interest to Washington Mutual, Inc. ("WMI") and WMI Investment Corp., formerly debtors and debtors in possession (collectively, the "Debtors"), and the California Franchise Tax Board ("California FTB," and together with WMILT, the "Parties"), by and through their respective counsel, hereby stipulate as follows:

RECITALS

A. On September 26, 2008, each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the District of Delaware (the "Court").

B. On March 26, 2009, California FTB filed a proof of claim, which claim was assigned claim number 2093 (the "Original Claim"), against WMI in the amount of

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\$2,479,959,945.00, allegedly for taxes, penalties, and interest owed for the tax periods from 1994-2008.²

C. On May 26, 2010, California FTB filed a proof of claim, which claim was assigned claim number 3845 (the "First Amended Claim"), which amended and superseded the Original Claim, in the amount of \$267,378,281.00, allegedly for taxes, penalties, and interest owed for the tax periods from 1997-2008. By order, dated August 9, 2010 [D.I. 5245], the Court granted the *Debtors' Forty-Fifth Omnibus (Non-Substantive) Objection to Claims* and disallowed the Original Claim, on the non-substantive basis that it had been amended and superseded by the First Amended Claim.

D. On September 2, 2010, California FTB filed a proof of claim, which claim was assigned claim number 3908 (the "Second Amended Claim"), which amended and superseded the First Amended Claim, in the amount of \$280,519,148.00, allegedly for taxes, penalties, and interest owed for the tax periods from 1997-2008. By order, dated October 21, 2010 [D.I. 5656], the Court granted the *Debtors' Forty-Ninth Omnibus (Non-Substantive) Objection to Claims* and disallowed the First Amended Claim, on the non-substantive basis that it had been amended and superseded by the Second Amended Claim.

E. On December 12, 2011, the Debtors filed their *Seventh Amended Joint Plan of Affiliated Debtors Pursuant to Chapter 11 of the United States Bankruptcy Code* [D.I. 9178] (as modified, the "Plan"). By order [D.I. 9759] (the "Confirmation Order"), dated February 23, 2012, the Court confirmed the Plan and, upon satisfaction or waiver of the

² A duplicate of the Original Claim was filed shortly thereafter, and assigned claim number 3621 for administrative purposes. By order, dated August 10, 2009 [D.I. 1465], the Court granted the *Debtors' Fourth Omnibus (Non-Substantive) Objection to Claims* and disallowed such claim, on the non-substantive basis that it was duplicative of the Original Claim.

conditions described in the Plan, the transactions contemplated by the Plan were substantially consummated on March 19, 2012.

F. Pursuant to Section 26.1 of the Plan, WMILT is required to file and serve all objections to Claims and Equity Interests no later than September 17, 2012 (the "Claim Objection Deadline"), or such later date if approved by the Court.

G. On September 14, 2012 the Parties entered into that certain *Stipulation Extending Time to Object to Proof of Claim Filed By California Franchise Tax Board (Claim No. 3908)*, extending the Objection Deadline to and including December 31, 2012 (the "First Tolling Stipulation").

H. The Parties continue to engage in good-faith arms' length negotiations and, in order to allow such negotiations to proceed, have agreed to further extend the Claim Objection Deadline with respect to the Second Amended Claim, as set forth herein.

NOW, THEREFORE, IT IS HEREBY AGREED BY AND AMONG THE PARTIES, BY AND THROUGH THEIR RESPECTIVE COUNSEL, AS FOLLOWS:

1. This Stipulation shall be binding upon the Parties and effective as of the date of execution.
2. Without the need for execution of any other agreement, document or instrument, (a) the period in which WMILT may object to the Second Amended Claim is hereby extended up to and including December 31, 2013 (the "Toll Date"), (b) with respect to the Second Amended Claim, the objection period set forth in Section 26.1 of the Plan is hereby extended up to and including the Toll Date, and (c) WMILT shall give California FTB at least sixty (60) calendar days written notice of any action, including an objection to claim, by it against California FTB in this case.

3. Nothing in this Stipulation shall limit the rights of WMILT and California FTB to further extend the Claim Objection Deadline, with respect to the Second Amended Claim, beyond the Toll Date.

4. This Stipulation contains the entire agreement between the Parties as to the subject matter hereof and supersedes all prior agreements and undertakings between the Parties relating thereto.

5. Each person who executes this Stipulation represents that he or she is duly authorized to execute this Stipulation on behalf of the respective Parties hereto for the purpose of binding such Party to the terms of this Stipulation, and that each such Party has full knowledge and has consented to this Stipulation.


6. This Stipulation may not be modified other than by a signed writing executed by the Parties hereto or by further order of this Court, after notice to each of the Parties hereto. This Stipulation may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

7. The Court shall have sole and exclusive jurisdiction to hear disputes arising out of or related to this Stipulation.

8. The Recitals above are provided for background in connection with this Stipulation and may not be used by any of the Parties other than in connection with the interpretation and enforcement of this Stipulation.

Dated: June 7, 2013

WMI LIQUIDATING TRUST

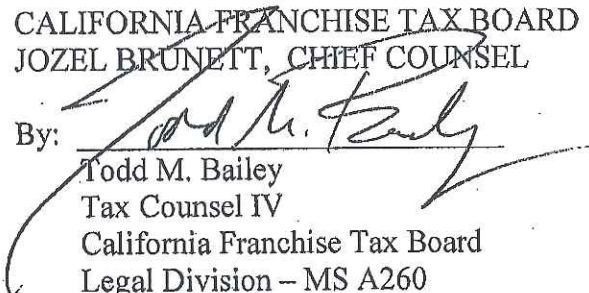
By: 
Mark D. Collins, Esq. (No. 2981)
Paul N. Heath (No. 3704)
Amanda R. Steele (No. 5530)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square
920 North King Street
Wilmington, DE 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701

– and –

Brian S. Rosen, Esq.
WEIL, GOTSHAL & MANGES LLP
757 Fifth Avenue
New York, NY 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys to WMILT

CALIFORNIA FRANCHISE TAX BOARD
JOZEL BRUNETT, CHIEF COUNSEL

By: 
Todd M. Bailey
Tax Counsel IV
California Franchise Tax Board
Legal Division – MS A260
PO Box 1720
Rancho Cordova, California 95741-1720
Telephone: (916) 845-6340
Facsimile: (916) 855-5607

Attorney to California FTB