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June 6, 2014

Via Federal Express

Receiver-in-Charge,
Federal Deposit Insurance Corporation,
Receiver of Washington Mutual Bank, Henderson, Nevada,
1601 Bryan Street, Suite 1701,
Dallas, Texas 75201.

Attention: Regional Counsel (Litigation Branch)

Re: Washington Mutual Bank FA, Account No. [REDACTED]
Notice No. [REDACTED] Washington Mutual Bank, Account
No. [REDACTED] Notice No. [REDACTED] Washington Mutual
Bank FA, Account No. [REDACTED] Notice No. [REDACTED]

Dear Sir or Madam:

I write on behalf of JPMorgan Chase Bank, N.A. (“JPMC”) in connection with the above-referenced Realty Transfer Tax delinquency notices directed to Washington Mutual Bank (“WMB”) by the [REDACTED] Department of Revenue [REDACTED]

On October 4, 2013, [REDACTED] directed the enclosed Delinquent Tax Bills, Notice Nos. [REDACTED] and [REDACTED] (together, the “October 2013 Assessments”), to WMB asserting realty transfer tax liabilities of \$43,885.36 and \$1,050.71 for the May 2004 and May 2005 audit periods, respectively.

[REDACTED]

Receiver-in-Charge,
Receiver of Washington Mutual Bank,
Henderson, Nevada

[REDACTED]

On March 19, 2014, notwithstanding the FDIC's January 14, 2014 letter, [REDACTED] directed the enclosed Delinquent Tax Bill, Notice No. [REDACTED] (the "March Assessment" and, together with the October Assessments, the "Assessments"), to WMB re-asserting realty transfer tax liabilities of \$45,212.21 for the May 2004 audit period.

As WMB, not JPMC, is the taxpayer at issue here, and the FDIC has not provided JPMC with a power of attorney to represent WMB before Philadelphia, JPMC lacks the authority to engage with [REDACTED] concerning the Assessments. Accordingly, I am copying [REDACTED] Revenue Commissioner on this letter, so that the FDIC may be in contact with [REDACTED] directly concerning the Assessments. Please do not hesitate to contact me if you would like to discuss further any of the above.

Sincerely,

[REDACTED]
Robert A. Sacks

(Enclosures)

cc: [REDACTED] Revenue Commissioner
[REDACTED] Department of Revenue)

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