Mail Stop 4561

Mr. Kerry Killinger Chairman and Chief Executive Officer 1201 Third Avenue Seattle, Washington 98101

Re: Washington Mutual, Inc.

Form 10-K for Fiscal Year Ended December 31, 2005

Filed March 15, 2006

Form 10-K/A for Fiscal Year Ended December 31, 2005

Filed August 9, 2006

Forms 10-Q for Fiscal Quarters Ended

March 31, 2006, June 30, 2006, and September 30, 2006

File Number: 001-14667

Dear Mr. Killinger:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Joyce Sweeney Senior Staff Accountant