

December 21, 2007

Mail Stop 4561

*By U.S. Mail and facsimile to (206) 377-3020*

Mr. Thomas W. Casey  
Executive Vice President and  
Chief Financial Officer  
Washington Mutual, Inc.  
1301 Second Avenue  
Seattle Washington 98101

**Re: Washington Mutual, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Form 10-Q for Fiscal Quarters Ended March 31, 2007, June 30, 2007 and  
September 30, 2007  
File No. 001-14667**

Dear Mr. Casey:

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

Sincerely,

Amit Pande  
Assistant Chief Accountant