

May 22, 2008

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, 2007  
Form 10-K/A for Fiscal Year Ended December 31, 2007  
Form 10-Q for Fiscal Quarter Ended March 31, 2008  
File No. 001-14667**

Dear Mr. Casey:

We have completed our review of your Form 10-K, Form 10-K/A and 10-Q and have no further comments at this time.

Sincerely,

John P. Nolan  
Accounting Branch Chief