

Exhibit “A”

Kevin O'Halloran, Liquidating Trustee
ML LIQUIDATING TRUST
P.O. Box 723307
Atlanta, GA 31139

September 22, 2010

RE: ML Liquidating Trust/ML Servicing Company, Inc.

Dear Creditor:

As required by the notice provision of the ML Liquidating Trust Agreement, I write to advise you of my decision to resign as the Liquidating Trustee of ML Liquidating Trust (and as the principal officer of ML Servicing Company, Inc.). This resignation comes primarily as a result of irreconcilable differences of opinion between me, as Liquidating Trustee, and the Board of Directors regarding matters necessary for the implementation of the Plan of Reorganization.

During the forthcoming weeks I anticipate working with the Board as they search for, and transition to, a Successor Trustee.

I thank you for the opportunity to have served as your Liquidating Trustee.

Yours sincerely,

Kevin O'Halloran