

**EXHIBIT B**

### **TOLLING AGREEMENT**

This Tolling Agreement (“Agreement”) is made effective as of March 30th, 2010 (the “Effective Date”), by and between, Greenberg Traurig, LLP, a New York Limited Liability Partnership, on behalf of itself and its affiliates, Greenberg Traurig, P.A., a Florida Professional Association, and Greenberg Traurig of New York, P.C., a New York professional corporation, and their divisions, subsidiaries, parents, or affiliated partnerships and corporations (collectively, “GT”) on the one hand; and the ML Liquidating Trust and ML Servicing Co., Inc. (collectively, the “Liquidating Trust”), on the other hand.

#### **I. Definitions**

For purposes of this Agreement, the following terms shall have the following meaning:

- A. “Party” or, collectively, “Parties” means GT and the Liquidating Trust.
- B. “Claim” or “Claims” means any claim, counter-claim, cross-claim, third-party claim, claim for indemnification or contribution, affirmative defense, or other basis for a remedy, whether legal or equitable, known or unknown, that the Liquidating Trust may have or bring against GT, for any reason, in any way relating to or arising out of GT’s representation of, work for, and/or advice to Mortgages Ltd., its affiliates (including without limitation Mortgages Ltd. Securities, L.L.C.), and/or Scott Coles and his affiliates. This definition does not constitute an acknowledgement or representation that GT in fact performed work for or rendered advice to any or all such entities, and the Parties specifically reserve any and all rights to dispute any fact or contention should a

dispute arise among them including, but not limited to, the right to dispute the scope of any engagement for services as well as the nature of any services provided by GT or others.

C. "Tolling Period" means the period beginning March 30, 2010 (the effective date of this Agreement), and continuing until and including the Expiration Date (as defined below) of this Agreement;

D. "Expiration Date" shall mean the earlier of December 31, 2010, or 30 days from the date that written notice of termination of this Agreement has been served by any of the Parties on the other in accordance with Paragraph 3 of this Agreement.

E. "Timing Defenses" shall mean and include, and shall be limited to, any affirmative defenses to the Claims that GT may have to the extent based upon (a) any statutes of limitation and/or any statutes of repose, (b) laches, and/or (c) any failure by the Liquidating Trust to institute or commence litigation or other legal proceedings within some specified period, before a specified date, or before the happening of a specified event.

## **II. Preamble**

WHEREAS, the Parties deem it to be in their mutual benefit that the Liquidating Trust's alleged Claims against GT not be asserted in litigation at the present time;

WHEREAS, the Parties desire and encourage resolution and/or such further review or disposition of the Claims, and wish to avoid the expense and uncertainty of litigation of the Claims if at all possible, and are willing to make the stipulations,

covenants and agreements hereinafter set forth in order to defer and postpone litigation; and

WHEREAS, the Parties seek to toll all time periods relating to all statutes of limitation, extinguishment and repose, the defenses of waiver, laches and estoppel, and all other bars and defenses relating to the timeliness of commencing civil action or other proceedings with respect to any Claims on the terms and conditions set forth below.

**III. Terms & Conditions**

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein and other good and valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the Parties agree as follows:

1. RECITALS. The Recitals are incorporated as a part of this Agreement are true and complete, and constitute the representations of the Parties relied on by the Parties.

2. TOLLING OF CLAIMS and WAIVER OF TIMING DEFENSES.

a. The Parties stipulate, covenant and agree that the Claims shall be tolled during the Tolling Period.

b. The Parties stipulate, covenant and agree that GT has waived and that therefore it shall not plead, assert, or otherwise raise against any other Party in any manner, whether by answer, affirmative defense, motion, or otherwise in connection with any Claim, any Timing Defenses based upon the time included within the Tolling Period.

c. The Parties stipulate, covenant and agree that this Agreement shall have no effect on any Timing Defenses that may be available to GT prior to March 30,

2010, and that all time periods prior to March 30, 2010, and after the Expiration Date shall be included in the calculation of and running of any applicable Timing Defenses. Nothing contained herein shall preclude GT from asserting any Timing Defenses to the extent that such defenses already exist as of March 30, 2010, and nothing herein shall be deemed to revive any Claims barred as of March 30, 2010.

3. TERMINATION.

a. Any Party may terminate this Agreement prior to the Expiration Date, effective 30 days after the date of serving a written notice of termination in the manner set forth below.

b. On or after the Expiration Date of this Agreement, the Liquidating Trust shall have the right to file and pursue any and all Claims, if any, and to seek any and all legal remedies against GT that may be available to it, and GT shall be entitled to assert any Timing Defenses or other defenses, if any, subject to the terms of this Agreement and the tolling provisions set forth herein.

c. A notice of termination letter shall be served by facsimile transmission, followed by the delivery of an original of the notice letter by United States certified mail, return receipt requested, to the following persons at the following addresses and facsimile numbers:

Richard G. Garrett  
Chief Legal Officer  
Greenberg Traurig, LLP  
1221 Brickell Avenue  
Miami, FL 33131  
Fax No.: 305.579.0717

Mark Dorval  
Michael D. O'Mara  
Stradley Ronon Stevens & Young, LLP  
2600 One Commerce Square  
Philadelphia, PA 19103-7098  
Fax No. 215.564.8120

4. ENTIRE AGREEMENT. The provisions of this Agreement comprise all of the terms, conditions, agreements and representations of the Parties with respect to the tolling of the Claims and Timing Defenses. This Agreement may not be altered or amended except by written agreement executed by counsel for all Parties. The Parties hereby agree that the terms of this Agreement have not been changed, modified or expanded by any oral agreements or representations entered into or made by the Parties prior to or at the execution of this Agreement.

5. REPRESENTATION. The Parties acknowledge that each of them has had the benefit of counsel of their choice and has been offered an opportunity to review this Agreement with chosen counsel. The Parties further acknowledge they have, individually or through their respective counsel, participated in the preparation of this Agreement, and it is understood that no provision hereof shall be construed against any party hereto by reason of either party having drafted or prepared this Agreement.

6. COUNTERPARTS. This Agreement may be executed in one or more original or facsimile counterparts, each of which shall be deemed an original, but also which together will constitute one and the same instrument.

7. NO ADMISSION OF LIABILITY. Neither this Agreement nor any of its provisions shall operate or be construed as an indication, inference, presumption, admission, or as evidence relative to any fact, issue of law, issue of liability, or any other

matter on the part of any of the Parties. Neither this Agreement nor any action taken pursuant to this Agreement shall be filed or offered or received in evidence in any action or proceeding except, and only to the extent necessary, to enforce its terms.

8. BINDING ON SUCCESSORS AND ASSIGNS. This Agreement is binding upon and shall inure to the benefit of each of the Parties, as well as their respective affiliates, successors, and assigns.

9. MISCELLANEOUS. Nothing in this Agreement shall alter the effect, if any, of 11 U.S.C. § 108 on Claims by the Liquidating Trust.

10. SURVIVAL. The Parties' rights and obligations under paragraphs 2, 7, 8, and 9 of this Agreement shall survive the termination of this Agreement.

11. AUTHORIZATION. The undersigned representative of each of the Parties certifies that he or she is fully authorized to enter into this Agreement and to bind such party to all of its terms and conditions.

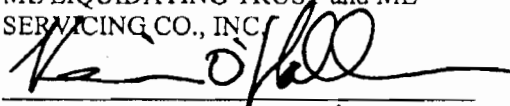
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IN WITNESS THEREOF, each Party has executed this Agreement on the date following each signature.

SO AGREED:

ML LIQUIDATING TRUST and ML  
SERVICING CO., INC

Date: 4/16/2010



By: KEVIN O' HALLORAN

Its: TRUSTEE AND PRESIDENT/CEO

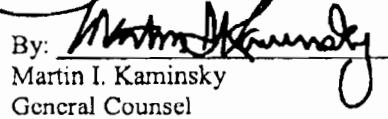
Greenberg Traurig, LLP  
a New York Limited Liability Partnership

Date: \_\_\_\_\_

By: Greenberg Traurig, P.A., a Florida  
Corporation, its General Partner

By: \_\_\_\_\_  
Richard G. Garrett  
Vice President and Chief Legal Officer

Greenberg Traurig of New York, P.C.

By:   
Martin I. Kaminsky  
General Counsel

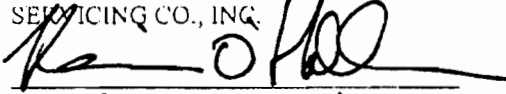


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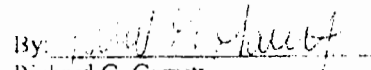
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By: 

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Vice President and Chief Legal Officer

Greenberg Traurig of New York, P.C.

By: \_\_\_\_\_  
Martin I. Kaminsky  
General Counsel