

Marty Rosenblatt Founding Partner, Deloitte Securitization Group



Marty has been with Deloitte for 42 years. In 1985, Marty founded the Deloitte Securitization Group, which is the largest and most-recognized of its kind among accounting firms., The group been awarded the honor of Best Securitization Accounting Firm for eleven straight years by International Securitisation Report. The many services provided by the Deloitte Securitization Group include:

- Advising on accounting, tax and regulatory treatment of securitization transactions
- Collateral due diligence
- Cash flow modeling and reverse engineering structures
- Regulation AB Servicing Attestation Engagements
- Document review
- Valuation and operations support
- Trustee remittance report verification
- REMIC tax return preparation
- Technology infrastructure for investor reporting

Marty has personally directed the Firm's securitization services for more than 3000 MBS, ABS, and CMBS transactions involving over two trillion dollars in principal amount and has been involved with many of the transactions known as industry firsts throughout the years including government loan sales programs and securitization of nonperforming and reperforming loans.

Marty is a well-known spokesman on accounting and financial reporting matters for the industry and is actively involved in efforts to enhance transparency, standardization, and simplification, including ASF Project ReStart. In addition:

- Co-author of the highly acclaimed publication, *Securitization Accounting under FASB 140* (currently being updated for FAS 166 and FAS 167)
- Editor of the firm's newsletter, *SOS-Speaking of Securitization*.
- Founding Member of Board of Directors of the American Securitization Forum
- First Chairman of ASF Accounting and Tax Subcommittee
- Accounting Advisor and Member of the Board of Governors of the Commercial Mortgage Securities Association
- Accounting Adviser and Member of the Financial Management Committee of the Mortgage Bankers Organization
- Chaired FASB EITF working groups on mortgage securitization accounting issues.
- Accounting Instructor at the ASF Securitization Institute
- Advised Ginnie Mae on the application of FAS 166 and 167 to their MBS and REMIC programs
- Appointed to the Committee of Auditor Advisors on TALF of the Federal Reserve Bank of New York
- Invited by Chairman Bair to three Roundtable Meetings on Loan Modifications in Securitized Trusts and Private Equity Investment in Banks
- Worked with Treasury, FDIC and ASF on presenting case to the SEC and FASB on permitted loan modifications in QSPEs.
- First Practice Fellow at the Auditing Standards Division of the AICPA—1979-1981
- Named by Lending Intelligence Magazine as one of the 10 Industry Leaders You Need to Know.