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**David Glennie, E. C. de Bouter, Randall
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Securitization is the process of financing assets by the issuance of asset backed securities as opposed to traditional secured financings. Asset securitization has developed and expanded in the last two decades and now accounts for more than 450 billion of financings per year in the US. This book comprising 16 national reports provides a comprehensive survey of the law and practice of securitization in the major jurisdictions in which securitizations have been carried out. It reviews the principle assets commonly securitized and the development of the market in each country facilitating quick comparison of different jurisdictions. Legal aspects of the most important structures are analyzed in detail including the establishment of special purpose vehicles, credit enhancement techniques and security issues. There is detailed discussion of tax and accounting issues and commentary on specialized issues such as public offerings of asset backed securities and cross border considerations. Among those who will find *Securitization* a practical and useful guide are practitioners working in international law firms, financial advisors and investment bankers.

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Law and the Financial System Tamar Frankel, Mark Fagan, 2009. *Law and the Financial System: Securitization and Asset Backed Securities* provides students and practitioners with a comprehensive source of materials and references for understanding the process and issues that surround the conversion of illiquid financial assets into tradable securities. The book begins with an overview of the financial system and the place of securitization in the system. The book focuses on the process and law of securitization and is derived largely from Tamar Frankel's treatise *Securitization* 2nd ed 2005. The book concludes with a global view of securitization and an assessment of the impact and future of securitizing financial assets. The legal text is enhanced with case studies and simulation exercises that bring context and practical application to the subject. Study questions covering law, business and public policy provide students with an opportunity to discuss and debate areas where answers are complex and

often indeterminate Simulation exercises enable students to test their own ideas with their peers using real world examples The book can be used as a standalone course on securitization or as a supplementary text for courses on financial regulation Practitioners will find the book a useful desk reference This is the second book co authored by Mark Fagan and Tamar Frankel The first was Trust and Honesty in the Real World 2007 Tamar Frankel authored Fiduciary Law 2008 Trust and Honesty America s Business Culture at a Crossroad 2006 Securitization 2d ed 2006 The Regulation of Money Managers 2d ed 2001 with Ann Taylor Schwing and more than 70 articles A long time member of the Boston University School of Law faculty Professor Frankel was a visiting scholar at the Securities and Exchange Commission and at the Brookings Institution A native of Israel Professor Frankel served in the Israeli Air Force was an assistant attorney general for Israel s Ministry of Justice and the legal advisor of the State of Israel Bonds Organization in Europe She practiced in Israel Boston and Washington D C and is a member of the Massachusetts Bar the American Law Institute and The American Bar Foundation Mr Fagan s research centers on the role of regulation in competitive markets He has written about the impact of deregulation in the financial transportation and electricity sectors He teaches courses and guest lectures at Boston University School of Law and at Harvard Kennedy School He has been a frequent seminar speaker at Harvard Kennedy School s Mossavar Rahmani Center for Business and Government recent topics include the subprime disaster securitization Ponzi schemes and financial bubbles Mark Fagan is a founding partner of Norbridge Inc a general management consulting firm He works with clients in the transportation telecommunications and utility industries as they grapple with increasing shareholder value in a deregulated world Prior to Norbridge he was a Vice President of Mercer Management Consulting

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