



Distinguished Service Award Winners, 2006

Recognizing the achievements of a few select individuals, and the outstanding contributions they have made to the ELA and the Industry.



Marc L. Hamroff

Marc L. Hamroff is the Managing Partner of Moritt, Hock, Hamroff & Horowitz, LLP, and has been active in the ELA for over 15 years. As a member committed to regularly providing educational and strategic seminars to both clients and constituents in the equipment leasing industry, Marc

has served regularly as a panel speaker at a multitude of ELA conferences, including the Legal Forum, the Credit & Collections Management Conference, the Annual Convention and the Captive & Vendor Finance Conference. He also created the ELA program called *Managing the Leasing Relationship*. In 2003, Marc delivered a web seminar on pending UCC Article 9 revisions. As a leader in helping his clients and ELA members in the burgeoning discipline of bundled financing programs, Marc delivered the ELA web seminar on October 13, 2005 and participated on panels at the following ELA conferences: Legal Forum, Captive & Vendor Leasing Conference, and the Credit & Collections Management Conference.

Marc's seminars have included topics ranging from legal updates to creditors' rights, bankruptcy, pending legislation, fraud, and Articles 2A & 9 in an effort to promote the ELA's commitment to assisting its members stay on the cutting edge of issues affecting the leasing industry. To further support that effort, Marc publishes his law firm's *Financial Services Periodic Alert* on timely legal issues, for distribution to clients and constituents in the leasing industry. Most recently, Marc was appointed as Adjunct Professor of Law at Touro Law School, teaching UCC Article 9: Secured Transactions during the spring 2006 semester, further demonstrating his commitment to providing education on issues significant to the leasing industry.

Marc has served on both the ELA Credit & Collections and the ELA Legal Forum planning committees.



Rodney W. Hurd

Rodney W. Hurd is the Managing Director and a founding member of Montgomery Street Financial, LLC. Rod is currently serving as the chairman of the ELA's Financial Accounting Committee. His involvement with the committee extends over 20 years during which time he

has actively participated in drafted comment letters on proposed changes in financial accounting standards, authored articles for *Equipment Leasing Today*, presented and moderated sessions at leasing industry conferences, and served as a member of Working Groups to the Emerging Issues Task Force on complex leasing issues. Rod has also served as a volunteer on three leasing projects, which involved providing onsite consulting services to leasing companies in Russia and Morocco. He has a wealth of experience and expertise in the tax, accounting and structuring aspects of the leasing business, and is also active in the process of working with the regulators and rating agencies.

In addition, Rod serves as a Senior Adjunct Professor at his alma mater, Golden Gate University, where he is responsible for the Accounting Department's research & communications courses.

Rod is well respected by the leasing community and the other members of the ELA Financial Accounting Committee for his tireless work ethic and his willingness to be an advocate and resource for all ELA members.

To learn more about the Distinguished Service Award, or to nominate someone for 2007, please contact Racquel Codling at rcodling@elamail.com