

MATTHEW J. BARRETT

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EXPERIENCE:

Notre Dame Law School, Notre Dame, Indiana

Professor of Law (August 2002 to present)

Associate Professor of Law (1991 to 2002, with tenure beginning 1997)

Visiting Assistant Professor of Law (1990 to 1991)

Courses Taught: Accounting for Lawyers, Analytical Methods for Lawyers, Business Associations, Business Planning, Federal Income Taxation, Not-for-Profit Organizations, Selected Topics Involving Law and Accounting Seminar (with focuses on the Stock Option Scandals in fall 2007 and the Credit Crisis in fall 2008)

Significant Scholarship: *Materials on Accounting for Lawyers* (2d ed. 1997; Supp. 1999, 2000); (3d ed. 2001; Supp. 2004, 2005) (both unabridged and concise versions); (4th ed. 2006 (both unabridged and concise versions); Supp. 2008, 2009, 2010, 2011, 2012 (combined) (with David R. Herwitz until 2009) (the second edition was cited by the Supreme Court of the United States in its unanimous opinion in *Mutual Insurance Co. v. Commissioner*, 523 U.S. 382, 384 (1998) (since the second edition's publication in 1997, our materials have been adopted at more than 100 law schools, including Yale, Harvard, Chicago, NYU, University of California (Berkeley), Michigan, Georgetown, Cornell, USC, Minnesota, George Washington, University of Washington, Notre Dame, Washington University (St. Louis), Emory, and Washington & Lee)

Adjunct Professor, New York University School of Law, Summer 2010 (taught Financial Accounting for Lawyers in the NYU/IRS Continuing Professional Education Program sponsored by the Office of Chief Counsel)

Participant:

Economics Institute for Law Professors, Law & Economics Center, George Mason University School of Law (2012)

Summer seminar for faculty on the Catholic Intellectual Tradition, sponsored by the Institute for Scholarship in the Liberal Arts (2002)

Vorys, Sater, Seymour and Pease, Columbus, Ohio

Associate in Tax Group (1986 to 1991)

Summer Associate (1984)

Honorable Cornelia G. Kennedy, United States Court of Appeals for the Sixth Circuit, Detroit, Michigan
Law Clerk (1985 to 1986)

- EDUCATION: Notre Dame Law School, Notre Dame, Indiana
J.D., Summa Cum Laude, May 1985
Grade Point Average: 3.91
Assistant Rector and Resident Assistant, Grace Hall
Honors and Awards in Law School:
- Colonel William J. Hoynes Award as the member of the graduating class with the highest academic average
 - Staff Member, *Notre Dame Law Review*
 - The Judge Roger Kiley Fellowship (then the Law School's most prestigious academic scholarship; awarded half-tuition based on performance during the first year)
 - The Reverend John J. Cavanaugh Law Scholarship (partial academic scholarship for the first year)
 - Dean's List (all six semesters)
 - AmJur Awards in six courses (highest grade in course)
 - Best Brief — 1st Year Moot Court Briefing Competition
- University of Notre Dame, Notre Dame, Indiana
B.B.A., Accountancy, With Highest Honors, May 1982
Grade Point Average: 3.92
Resident Assistant, Grace Hall
Honors and Awards:
- Deloitte, Haskins & Sells Award as the senior showing the highest promise in the field of Accountancy
 - University of Notre Dame Scholar
 - Vice President, Beta Alpha Psi (accounting honor society)
 - Beta Gamma Sigma (business honor society)
 - Dean's List (all seven eligible semesters)
- SELECTED PROFESSIONAL ACTIVITIES: Committee on Audit and Association Investment Policy, Association of American Law Schools (1997-2000); Chair (1999 to 2000)
Committee on Law & Accounting, Section of Business Law, American Bar Association (1995 to present)
Editorial Board, *Journal of Limited Liability Companies* (1994 to 1999)
Recording Secretary, Taxation Committee, Ohio State Bar Association (1989-1990)
Accounting Advisory Board, University of Notre Dame (1994 to present)
Niebuhr and Clark Awards Committee, University of Notre Dame (1997 to 2002, 2010 to present)
University Committee on Appeals, University of Notre Dame (2009 to 2012)

Faculty Board on Athletics, University of Notre Dame (1998 to 2004);
Subcommittee on Student Welfare, Chair (2001 to 2004);
Subcommittee on Communications (2000 to 2001)
Ad Hoc Committee for Drug Testing of Student-Athletes, Office of
Student Affairs, University of Notre Dame (2001 to 2002)
Colloquy for the Year 2000, Committee on Student Life and
Subcommittee on Student Activities, University of Notre Dame (1991-
1992)
Social Space Vision Group, Office of Student Activities, University of
Notre Dame (1997-1998)
Student Disability Grievance Committee, University of Notre Dame
(1996-1997)
Loan Forgiveness Committee, Notre Dame Law School (2008 to present),
Chair (2001 to 2004)
Ad Hoc Committee on the Honor Code, Notre Dame Law School, Chair
(2010-2011)
Art & Science Client Committee, Notre Dame Law School (2009 to 2010)
Building Committee, Notre Dame Law School (2001 to 2009)
Promotions Committee, Notre Dame Law School (2006 to 2008),
Vice-Chair (2007-2008)
Appointments Committee, Notre Dame Law School (1999-2001, 2002,
2004 to 2006)
Curriculum Committee, Notre Dame Law School (1994-1998 and 2001 to
2004)
Public Interest Committee, Notre Dame Law School (1997-1999)

AWARDS:

Grenville Clark Award, University of Notre Dame (2010) (to an individual
whose volunteer activities advance the cause of peace and human rights)
The Spirit of Holy Cross Award from the Priests and Brothers of the
Congregation of Holy Cross, Indiana Providence (2010) (for “years of
diligent and deft service as [lay collaborators] with the Congregation of
Holy Cross”)
Presidential Team Irish Award [as a member of the Notre Dame Tax
Assistance Program], University of Notre Dame (2008) (for
exemplifying the University’s core values)
Phi Beta Kappa (elected as alumnus member)
Distinguished Teaching Award, Graduating Class, Notre Dame Law
School (2001)
Dean McLean Award, Student Bar Association, Notre Dame Law School
(1998) (for exceptional contributions to community life)
The Ohio Society of Certified Public Accountants’ Silver Medal for the
second highest score on the May 1982 Ohio Certified Public Accountant
Examination

ADMITTED: Supreme Court of Ohio (1985)
United States District Court for the Eastern District of Michigan (1986)
United States Court of Appeals for the Sixth Circuit (1986)
United States District Court for the Southern District of Ohio (1986)
United States Tax Court (1986)
Certified Public Accountant (inactive), Ohio (1987)

PUBLICATIONS

Books

Materials on Accounting for Lawyers (4th ed. Foundation Press 2006 (both unabridged and concise versions); Supp. 2008, 2009 2010, 2011, 2012 (combined) (with David R. Herwitz until 2009) (cited by the United States Court of Appeals for the Ninth Circuit in *Bolt v. Merrimack Pharmaceuticals, Inc.*, 503 F.3d 913, 915–17 (9th Cir. 2007) (adopted for classroom use at more than seventy law schools, including Yale, Harvard, Chicago, NYU, University of California (Berkeley), Michigan, Georgetown, Cornell, USC, George Washington, Washington, Notre Dame, Washington University (St. Louis), and Emory).

Materials on Accounting for Lawyers (3d ed. Foundation Press 2001 & Supp. 2004, 2005) (both unabridged and concise versions) (with David R. Herwitz) (adopted for classroom use at more than sixty-five law schools, including Harvard, University of California (Berkeley), Michigan, Georgetown, Cornell, USC, Minnesota, George Washington, Washington, Notre Dame, Washington University (St. Louis), and Washington & Lee).

Materials on Accounting for Lawyers (2d ed. Foundation Press 1997 & Supp. 1999, 2000) (with David R. Herwitz) (cited by the Supreme Court of the United States in its unanimous opinion in *Mutual Insurance Co. v. Commissioner*, 523 U.S. 382, 384 (1998), and adopted for classroom use at more than fifty law schools, including Harvard, NYU, University of California (Berkeley), Georgetown, USC, Notre Dame, Emory, and Washington & Lee).

Book Segments

Enron and Andersen—What Went Wrong and Why Similar Audit Failures Could Happen Again in ENRON CORPORATE FIASCOS AND THEIR IMPLICATIONS 155-168 (Nancy B. Rapoport & Bala G. Dharan eds., Foundation Press 2004).

Law Review Articles

Sarbanes-Oxley, Kermit the Frog, and Competition Regarding Audit Quality, 2 J. Bus. & Tech. L. 207–219 (2008).

The SEC and Accounting, In Part Through the Eyes of Pacioli, 80 NOTRE DAME L. REV. 837–92 (2005).

“Tax Services” As a Trojan Horse in the Auditor Independence Provisions of Sarbanes-Oxley, 2004 MICH. ST. REV. 463–504.

New Opportunities for Obtaining and Using Litigation Reserves and Disclosures, 64 OHIO STATE L.J. 1183–95 (2003).

Opportunities for Obtaining and Using Litigation Reserves and Disclosures, 63 OHIO STATE L.J. 1017–1106 (2002).

Determining an Individual's Federal Income Tax Liability When the Tax Benefit Rule Applies: A Fifty Year Checkup Brings a New Prescription for Calculating Gross, Adjusted Gross and Taxable Incomes, 1994 B.Y.U. L. REV. 1–50 (1994).

Other Selected Publications

Practicing What We Preach, AMERICA, March 29, 2004, at 18-20.

The Theological Case for Progressive Taxation as Applied to Diocesan Taxes or Assessments Under Canon Law in the United States, 63 THE JURIST 312–365 (2003).

Enron, Accounting, and Lawyers, NOTRE DAME LAWYER, Summer 2002, at 14–20 (also published by Foundation Press as a Special Update to the unabridged and concise versions of the third edition of our Accounting for Lawyers casebook) (CEB (Continuing Education of the Bar * California) and the California State Bar Business Law Section reprinted the Foundation Press version on pages 193 to 201 of a Program Handbook entitled “Analyzing Financial Statements After Enron What Every Lawyer Should Know” (January 2003)).

Agency Authority in LLC Statutes (Part I): Uniformity and Peculiarity, 4 J. LIMITED LIABILITY COMPANIES 139-46 (1998).

Agency Authority in LLC Statutes (Part II): Hypothetical Situations and Practical Suggestions, 5 J. LIMITED LIABILITY COMPANIES 11-17 (1998).

Can a Deficiency Notice to a Non-Filing Taxpayer Shorten the Time to Claim a Refund in the Tax Court?, PREVIEW U.S. SUP. CT. CAS., 1995–96 Term, at 68–71 (1995).

IRS Pubs Are Confused on Punitive Damages, 68 TAX NOTES 493–95 (1995).

Are Back Pay and Damages in Age Discrimination Cases Subject to Income Taxes?, PREVIEW U.S. SUP. CT. CAS., 1994–95 Term, at 279–282 (1995).

Reducing Liability Risks of Members in a Multistate LLC, J. LIMITED LIABILITY COMPANIES, 57–63 (1994).

Can the Government Change Tax Laws Retroactively?, PREVIEW U.S. SUP. CT. CAS., 1993–94 Term, 177–180 (1994).

Does SEC Rule 10b-5 Provide an Implied Private Right of Action for Aiding and Abetting Securities Fraud?, PREVIEW U.S. SUP. CT. CAS., 1993–94 Term, at 109–112 (1993).

Making Accessibility Accessible: Tax Incentives for Complying with the [Americans with Disabilities Act], 7 PRACTICAL TAX LAW. 29-47, 50-52 (1992).

“Contort”: *Tortious Breach of the Implied Covenant of Good Faith and Fair Dealing in Noninsurance, Commercial Contracts—Its Existence and Desirability*, 60 NOTRE DAME L. REV. 510 (1985).

SPEECHES AND PRESENTATIONS

- Partner Development Program for Quarles & Brady LLP*, Notre Dame Executive Education, Mendoza College of Business (including sessions on The Top Ten Things Lawyers Should Know about Financial Accounting; Accounting for Contingencies, Especially in Litigation; Accounting Terminology and Issues in Agreements and Legal Documents; Understanding Your Resources: Legal Research and Sources of GAAP, GAAS, and Other Financial Information; The Time Value of Money; Bookkeeping and Accrual Accounting, including Depreciation and Inventories; and The Red Flags of Financial Fraud) (November 9 and 10 and December 13 and 20, 2012).
- Recent Changes to the Legal Profession and Legal Education*, Faculty Colloquium, Notre Dame Law School (October 4, 2011) (with Jimmy Gurule).
- Advanced Topics in Accounting for Lawyers*, CLE Program, Snell & Wilmer L.L.P, Phoenix, AZ (March 15, 2011).
- How to Read Financial Statements*, CLE Program, Snell & Wilmer L.L.P, Phoenix, AZ (March 15, 2011).
- Legal Perspective on Caritas in Veritate* as part of the Notre Dame Perspectives panel on “Capitalism and Social Responsibility: Integrating Value and Values in Today’s Business World,” University of Notre Dame , Alumni Reunion Weekend (June 5, 2010).
- Accounting-Related Issues Involving the U.S. News & World Report Rankings and a Proposed Alternative*, Faculty Colloquium, Notre Dame Law School (April 21, 2009).
- The Credit Crisis, the Federal Government’s Response, and What It May Mean to Businesses*, Executive Briefing, Bodman LLP, Detroit, MI (October 24, 2008).
- “Render unto Caesar” in *Indiana and Catholic Social Teaching on Taxation*, Legislative Luncheon, Indiana Catholic Conference (January 16, 2008).
- “Render unto Caesar” in *Indiana and Catholic Social Teaching on Taxation*, Faculty Colloquium, Notre Dame Law School (January 15, 2008).
- Sarbanes-Oxley, Kermit the Frog, and Competition Regarding Audit Quality* as part of the symposium “The Sarbanes-Oxley Act of 2002 Five Years Later: Assessing Its Impact, Charting Its Future” at the University of Maryland School of Law (October 19, 2007).
- Advanced Topics in Accounting for Lawyers*, Continuing Legal Education Program, Chapman and Cutler LLP, Chicago, IL (June 14, 2007).
- How to Read Financial Statements*, Continuing Legal Education Program, Chapman and Cutler LLP, Chicago, IL (June 14, 2007).
- Advanced Topics in Accounting for Lawyers*, CLE Program, Snell & Wilmer L.L.P, Phoenix, AZ (March 13, 2007).
- How to Read Financial Statements*, CLE Program, Snell & Wilmer L.L.P, Phoenix, AZ (March 13, 2007).
- Potential and Pitfalls of Social Security Reform, Law & . . .* (an Interdisciplinary Colloquium Series), Notre Dame Law School (October 12, 2005) (commentator).
- How to Read Financial Statements*, CLE Program, Snell & Wilmer L.L.P, Phoenix, AZ (October 16, 2004).

- What Lawyers Should Know About Reading Financial Statements and Annual Reports*, CLE Program, Notre Dame Law School (October 9, 2004).
- The SEC and Accounting, In Part Through the Eyes of Pacioli* during a symposium on “The SEC at 70” co-sponsored by the Securities and Exchange Commission Historical Society, Notre Dame Law School (September 23, 2004).
- How to Read Financial Statements*, CLE Program, Ross, Dixon & Bell, LLP, Chicago, IL (July 8, 2004).
- Opportunities for Obtaining and Using Litigation Reserves and Disclosures*, Ross, Dixon & Bell, LLP, Chicago, IL (July 8, 2004).
- Catholic Social Teaching on Taxation, Canon Law and Beyond* during a session on “‘Hard Scholarship’ on Relevant Issues of Interest to the Legal Academy, But From Particular ‘Faith-Based’ Perspectives” during a Conference of Religiously Affiliated Law Schools, Notre Dame Law School (March 27, 2004).
- The Failures of Lawyers* as part of the “Ethics Weeks” panel discussion “Enron: A Multi-Dimensional Examination of an Unethical Enterprise,” Mendoza College of Business, University of Notre Dame (February 16, 2004).
- Lawyers and Accounting: The Recent Financial Frauds, the Sarbanes-Oxley Act of 2002, and Related Developments*, CLE Program, Notre Dame Law School (October 18, 2003).
- Trojan Horses and the Auditor Independence Provisions in Sarbanes-Oxley* as part of the symposium “In The Wake of Corporate Reform: One Year in the Life of Sarbanes-Oxley – A Critical Review” at Michigan State University-DCL College of Law (September 19, 2003).
- Enron, Accounting and Lawyers--After the Recent Scandals and the Sarbanes-Oxley Act of 2002*, The Edward Frederick Sorin Society Recognition Weekend, University of Notre Dame (March 1, 2003).
- Enron, Accounting, and Lawyers (including some additional comments and reflections on WorldCom, Tyco, and the Sarbanes-Oxley Act of 2002)*, CLE Program, Notre Dame Law School (November 23, 2002).
- Response of Distinguished Teacher*, Notre Dame Law School Diploma Ceremony (May 20, 2001) (published as *Graduation Address*, NOTRE DAME LAWYER, Summer 2001, at 39).
- Potential Opportunities for Obtaining and Using Accounting-Related Information About an Underlying Lawsuit in Litigation: An Exposé and Reform Proposal*, Faculty Colloquium, Notre Dame Law School (April 20, 2001).
- Accounting for Contingent Liabilities: Legal Considerations—Trick or Treat?*, CLE Program, Notre Dame Law School (October 28, 2000).
- Taking a Closer Look at the Financial Statements and Management’s Discussion and Analysis: Litigation Applications—Trick or Treat?*, Securities Regulation Section, State Bar of Arizona, 66th Annual Convention (June 24, 1999).
- Commencement Address*, Cardinal Mooney High School, Youngstown, Ohio (June 5, 1999).
- Accounting for Contingencies: Legal and Reporting Considerations—Trick or Treat?*, Accounting Advisory Board, University of Notre Dame (October 30, 1998).
- Ethics for CPAs and Attorneys*, Indiana Tax Institute (December 12, 1997).

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Entity Selection—A Focus on LLPs and LLCs, Reunion '97 CLE Program, Notre Dame Law School (June 6, 1997).

Accounting for Lawyers, Reunion '97 CLE Program, Notre Dame Law School (June 5, 1997).

Tax Ethics, 1997 Spring Meeting, Taxation Section, Indiana State Bar Association (April 17, 1997).

Business Valuation: What Every Business Lawyer Should Know, 1997 Spring Meeting, Section of Business Law, American Bar Association (April 3, 1997) (program chair and panelist).

Beyond Loan Forgiveness Programs: Tuition Rebates, Faculty Colloquium, Notre Dame Law School (January 20, 1995).

Who is the Corporate Lawyer's Client?, Ethical Issues in Legal Practice, Legal Ethics Conference, University of Notre Dame (June 21, 1991).

Partnerships, S Corporations and Other Flow-Through Entities, Ohio Business Tax Workshop, Columbus Bar Association and the Ohio Society of Certified Public Accountants (October 11, 1989).

Selected Recent Sales and Use Tax Decisions Affecting Manufacturing Entities, Ohio Tax Conference, Ohio Manufacturers' Association (September 20, 1989).

Entity and Capitalization Selection, Richland County Bar Association (November 13, 1987).