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EXPERIENCE

- 1999- Professor of Law, Seton Hall University School of Law
- 1993-1999 Associate Professor of Law, Seton Hall University School of Law.
- 1985-1993 Attorney. Fried, Frank, Harris, Shriver & Jacobson, Washington, D.C.
Practice Areas: Tax controversy (IRS appeals, Tax Court, Claims Court, Circuit Courts of Appeals). Tax Advice and Planning . General litigation including constitutional issues (District Court, Claims Court, Circuit Courts of Appeals).
- 1984-1985 Law Clerk. Hon. Antonin Scalia. U.S. Circuit Court of Appeals for the District of Columbia Circuit.
- 1976-1983 Associate Professor of History. Northwestern University.
- 1971-1976 Assistant Professor of History. Princeton University.

EDUCATION

University of Chicago Law School. J.D. with honors 1984. Order of the Coif.
Associate Editor, *University of Chicago Law Review*.

University of Wisconsin--Madison. Ph.D. 1971 (History)

University of Navarre. *Licenciatura* (History) 1966.

Lateran University. *Laurea* (Philosophy) 1962.

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LEGAL PUBLICATIONS

An Introduction to the Just War Tradition, forthcoming 2005, Pace International Law Review

Court Review of Treasury Regulations after *Christensen* and *Mead*, 55 Administrative Law Review.39 (2003)

Missing Persons. Children in the Tax Treatment of Marriage. 48 Case Western Reserve Law Review 475 (1998).

Preventing Insider Misappropriation of the Assets of Not-for-Profit Health Care Providers. A Tax Law Prescription. 73 Washington Law Review 1 (1998).

Words as Law: A Decent Respect for the Code, 71 Tulane Law Review 1501 (1997).

The Flat Tax is Not a Fair Tax, 20 Seton Hall Legislative Journal 285 (1996)

Court Review of Tax Regulations and Revenue Rulings in the *Chevron* Era, 64 George Washington Law Review 35 (1995).

1991 Update of Gideon, *Lawsuits and Settlements* (CCH 1989).

"Trademarks and Generic Words: An Effect on Competition Analysis." 51 University of Chicago Law Review, 868-91 (1984).

PRINCIPAL HISTORICAL PUBLICATIONS

Italian Intervention in the Spanish Civil War. Princeton University Press, 1975. Award for the best book in Italian History, 1976. Italian edition, *I Fascisti Italiani alla Guerra di Spagna*, Laterza, 1977. Spanish Edition, *La Intervención Fascista en la Guerra de España*, Alianza Editorial, 1979.

The Political Transformation of Spain After Franco. Praeger, 1979.

The Basque Phase of Spain's First Carlist War (1833-1835). Princeton University Press, 1984.

Uncommon Faith. The Early Years of Opus Dei (1928-1941), Scepter Publishers 2002. Spanish edition, *El Fundador del Opus Dei*, Ariel 2002.

PRINCIPAL CASES

Pacific First Federal Savings Bank v. Commissioner, 94 T.C. 101 (1990), *rev'd* 961 F.2d 800 (9th Cir. 1992). (Treasury regulation requiring recalculation of savings and loan associations' percentage method bad debt deductions after net operating loss carryback is invalid). Researched legislative history and factual background and developed legal theory. Drafted Tax Court brief.. Primary responsibility for appellate brief. Argued in Ninth Circuit.

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Peoples Federal Savings and Loan Association of Sidney v. Commissioner, 948 F.2d. 289 (6th Cir. 1991). (Same issue as *Pacific First Federal*). Wrote appellate brief and argued in Sixth Circuit.

Citizens and Southern Corporation v. Commissioner, 91 T.C. 463 (1988), *aff'd* in unpublished opinion (11th Cir. 3/22/90). (Deposit Base is a depreciable asset eligible for accelerated depreciation) Researched and developed legal theory. Drafted briefs for Tax Court and Eleventh Circuit.

The Ground Round of Baltimore, Inc. v. Commissioner, No. 31696-88 (T.C). (\$410 million loan from parent corporation to subsidiary was debt not equity. Commissioner conceded case after petitioner's summary judgment brief was filed.) Primary responsibility for developing facts and legal theory, identifying and interviewing witnesses and expert witnesses, and writing summary judgment motion and brief.

Accia Villa v. Kemp, 744 F. Supp. 1240 (C.D. Ca. 1990), *aff'd*, 955 F.d. 1382 (9th Cir. 1992), *rev'd sub. nom. Cisneros v. Alpine Ridge Group*, 508 U.S. 10 (1993). (Plaintiffs may proceed simultaneously in Central District of California on action for declaratory relief and in Claims Court on action for contract damages. Section 801 of the Department of Housing and Urban Development Reform Act of 1989, which approves HUD's practice of paying owners of low income housing less than their contracts with HUD require, is unconstitutional because it violates substantive due process). Primary responsibility for research and development of legal theories on jurisdiction, contract interpretation, and constitutionality of statute. Wrote successful summary judgment motion and other motions. Argued government's motion for reconsideration. Primary responsibility for formulating appellate strategy and writing briefs for Ninth Circuit and U.S. Supreme Court.

REFERENCES

Martin D. Ginsburg, Of Counsel, Fried, Frank, Harris, Shriver and Jacobson, Washington, D.C.

Alan S. Kaden, Partner, Fried, Frank, Harris, Shriver and Jacobson, Washington, D.C.

Robert Crnkovich, Partner, Ernst and Young, Washington, D.C.