



Nikiforos Mathews

Partner

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Practice Areas

- Derivatives
- Structured Finance
- Energy
- Infrastructure

Honors

- *IFLR1000* Rankings: US Capital Markets - Structured Finance and Securitization Rising Star (2017)
- Articles and Symposia Editor, *Cardozo Law Review*
- Alexander Fellowship

Education

- J.D., Yeshiva University, Benjamin N. Cardozo School of Law, 1996
- B.A., Government, University of Notre Dame, 1993, *with honors*

Clerkships/Externships

- Hon. Nicholas Tsoucalas, United States Court of International Trade, 1996-1998

Memberships

- Board Member (2004 – Present), Hellenic Classical Charter School, Brooklyn, NY

Mr. Mathews, a partner in Orrick's New York office, serves as Global Co-Head of the Derivatives group. He is also a member of the Structured Finance, Banking and Finance, and Energy and Infrastructure groups.

His practice focuses on representing financial institutions, governmental and regulated entities, hedge funds and corporate end-users in structuring and negotiating a broad range of fixed income, foreign exchange, commodity, energy and credit derivative products. Among other things, he has successfully negotiated numerous domestic and cross-border hedging transactions relating to leveraged loans and infrastructure transactions. In addition, Mr. Mathews has significant experience in foreign exchange and fixed income prime brokerage issues, as well as various structured products. He also regularly advises clients on derivatives regulation, including rules relating to the central clearing, exchange trading, reporting, recordkeeping and other requirements of the Dodd-Frank legislation, as well as the negotiation of related documentation.

Mr. Mathews is lead editor of Orrick's publication, *Derivatives in Review*, which periodically highlights important legal, regulatory and other newsworthy developments in the area of derivatives. He has also published articles in several journals, including on rating agency hedge criteria in connection with structured finance transactions.

Before joining Orrick, Mr. Mathews was vice president and assistant general counsel at Goldman, Sachs & Co. and director and counsel at UBS AG. He also served as a law clerk to the Honorable Nicholas Tsoucalas of the United States Court of International Trade.

From 1999 to 2007, Mr. Mathews held a commission as a Captain in the United States Army Reserve, where he was qualified to practice as a Judge Advocate. A veteran of both Operations Iraqi Freedom and Enduring Freedom, he served as an Operational and Administrative Law attorney in Kuwait, Iraq and Afghanistan.

Publications

- "Smart Contracts That Violate the Commodity Exchange Act: Which Parties Are Liable?" (co-author), *Journal of Investment Compliance* VOL. 20 NO 3 (October 2019).
- "Regulating Automated Trading in Derivatives: An Overview of the CFTC's Proposed Regulation AT" (co-author), *Journal of*

Taxation and Regulation of Financial Institutions (May/June 2016).

- “Five Lessons from the Municipal Derivatives Litigation Front” (co-author), *Bond Buyer* (June 14, 2013)
- Client Alert, “The New CFTC Regulatory Regime for Private Fund Managers; First Quarter 2013 Update” (Apr. 17, 2013)
- Client Alert, “LIBOR Manipulation and Municipal Derivatives” (Sep. 28, 2012)
- Client Alert, “Derivatives Regulation Reform and Provisions Affecting Governmental Entities in the Dodd-Frank Act” (Aug. 4, 2010).
- Client Alert, “Wall Street Transparency and Accountability Act of 2010” (Jul. 21, 2010).
- “Fitch Ratings Links Structured Finance Ratings to Credit Quality of Related Hedge Counterparties” (co-author), *Pratt’s Journal of Bankruptcy Law* 336 (May/June 2008).
- “Structured Finance Hedge Criteria Compared: An Overview and Comparison of Rating Agency Hedge Criteria Relating to Structured Finance Transactions” (co-author), 14 *J. Structured Fin.* 39 (2008).
- “Beyond Interrogations: An Analysis of the Protection Under the Military Commissions Act of 2006 of Technical Classified Sources, Methods and Activities Employed in the Global War on Terror,” 192 *Mil. L. Rev.* 81 (2007).
- “Circuit Court Erie Errors and the District Court’s Dilemma: From Roto-Lith and the Mirror Image Rule to Octagon Gas and Asset-Securitization,” 17 *Cardozo L. Rev.* 739 (1996).

Languages

- English
- Greek

Admissions

- New York

Court Admissions

- **United States District Courts** | Eastern District of New York
- **United States District Courts** | Southern District of New York
- **United States District Courts** | Federal District
- **United States Courts of Appeals** | Second Circuit
- United States Court of International Trade