

S. Nathan Gordon

Shareholder
Birmingham | 205.244.3810 | ngordon@bakerdonelson.com

Nathan Gordon is an attorney in the Birmingham office and is a shareholder in the Firm's Corporate Group.

Mr. Gordon is a corporate and estate planning lawyer whose practice includes representing publicly traded companies, closely held businesses, and their owners in connection with a wide variety of corporate, real estate, and estate planning matters.

He frequently represents real estate investment trusts (REITs) with sale-leaseback transactions, joint ventures, real estate developments, and other complex transactions that regularly range from \$10 million to in excess of \$1 billion. He also advises real estate developers in the multifamily housing industry, health care, and other industries in connection with capital raises, joint ventures, acquisitions, and similar transactions.

Mr. Gordon's practice also includes advising high net worth individuals, closely held businesses, and their owners on estate planning, business succession planning, asset protection, exit strategies, and mergers and acquisitions.

Mr. Gordon serves as outside general counsel for a number of businesses, where he frequently advises on tax issues, commercial agreements, securities laws, acquisitions, and general corporate matters. In addition, he serves on the board of directors for First U.S. Bank and is actively involved in several community organizations, including the Albert Schweitzer Fellowship – a nonprofit headquartered in Birmingham, Alabama, where he also serves on the board of directors.

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Representative Matters

- Represented a publicly traded REIT in connection with a \$1.4 billon sale-leaseback transaction involving hospital properties all over the United States.
- Represented an operator of multifamily apartments with the acquisition of a \$47 million, 274-unit apartment complex that included a private offering and joint venture financing.
- Represented numerous family-owned and closely-held businesses in connection with business planning, restructurings, acquisitions, and sale transactions, including veterinary clinics, urgent care clinics, physician groups, manufacturing companies, mining companies, and technology companies.
- Represented a publicly traded REIT in a \$200 million sale-leaseback transaction involving the purchase of a hospital property in the western United States.
- Represented a Fortune 500 car rental company in connection with the negotiation of a multi-milliondollar global distribution agreement as well as commercial agreements and rental car terms and conditions.
- Represented a multi-family apartment developer in connection with a complex joint venture arrangement with a prominent opportunity zone investor for purposes of redevelopment of a multifamily apartment complex.
- Represented a waste management company in connection with the sale of the company to a large waste management company for in excess of \$40 million.
- Represented a commercial real estate developer in connection with the negotiation of a joint venture agreement for development of a large mixed use development project involving 114 multi-family apartments and 27,000 square feet of commercial space.

- Represented a publicly traded REIT in a \$900 million sale-leaseback transaction involving two hospital properties in the mid-western United States.
- Represented a publicly traded construction company in connection with construction licensing across the United States.
- Represented a well-established family veterinary practice in connection with a sale to a corporate veterinary practice.
- Represented a publicly traded \$114 million REIT in connection with a sale-leaseback transaction involving properties in multiple states.
- Represented a multi-family apartment developer in connection with numerous capital raises, joint venture arrangements, and development projects.

Professional Honors & Activities

- Board of Directors First U.S. Bank
- Listed in Best Lawyers: Ones to Watch® in America for Mergers and Acquisitions Law (2021 2024); Securities/Capital Markets Law (2022 – 2024)
- Secretary and Board Member The Albert Schweitzer Fellowship
- Former Board Member Legal Services Alabama (LSA)

Publications

- "Here's What You Need to Know About Private Offerings," Commercial Property Executive (April
- "REITs: Use in Commercial Real Estate Transactions," LexisNexis (January 2022)
- "Purchase Price Negotiations: Maximizing Your Sale Proceeds," *Dental Economics* (August 2015)
- "Classifying Physicians Employees vs. Independent Contractors: Know the Difference," Executive Insight (March 2015)

Speaking Engagements

- Featured Guest "Estate Planning, Trusts, and Building Your Legacy For the Next Generation," The Southeastern Land Show, Episode 20 (July 2025)
- Featured Speaker "Estate Planning Essentials for Landowners," Southeastern Land Group Annual Retreat (November 2024)
- "Creating a Smooth Transition of Wealth Across Generations," Legacy Leaders Podcast (April 2024)
- "Conservation Easements A-Z," Birmingham Bar Association Continuing Legal Education Seminar (August 2017)
- "1031 is Back! Post-Recession Trades with Tax Deferrals," Trends in Commercial Real Estate Law seminar sponsored by the Cumberland School of Law, Samford University (November 21, 2014)
- "Implementation of the General Solicitation Rules Under the JOBS Act," November 2013 networking event for the Central Alabama Angel Network sponsored by Haskell, Slaughter Young & Rediker, LLC

Education

- Samford University Cumberland School of Law, J.D., 2012
- Auburn University, MAcc, 2009
- Auburn University, B.S.B.A., 2008, summa cum laude

Admissions

- Alabama, 2012
- Certified Public Accountant, 2009 (inactive)