

PRICE C. GARDNER

MERGERS & ACQUISITIONS

MANAGING PARTNER

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Suite 2000 Little Rock,
Arkansas 72201



— BIOGRAPHY

Price C. Gardner serves as the firm's managing partner. His work focuses on corporate matters, mergers and acquisitions, asset dispositions, taxation, real estate transactions, nonprofit organizations, financings and healthcare transactions and related matters.

Price has extensive experience in representation of parties in corporate and pass-through entity formations, operations, reorganizations and disputes; merger and asset purchase and sale transactions; the formation and syndication of healthcare entities such as practice groups, surgery centers, and hospitals; real estate and like-kind Section 1031 exchange transactions; and debt and equity financings.

Chambers USA: America's Leading Lawyers for Business is particularly known for the quality of its research into lawyers and firms ranked in the publication. About Price, they said, **"Price Gardner is widely recognized for his specialized knowledge of transactions and deal work. He's a superb lawyer and he knows his area inside-out."**

Price is also ranked in *Chambers and Partners* and *The Best Lawyers in America*.

— EDUCATION

- University of Florida College of Law, LL.M. in Taxation, 1989
- University of Arkansas at Little Rock School of Law, J.D., 1988
 - Managing Editor, *Law Review*
- Arkansas State University, B.S., Accounting, 1984

— NOTEWORTHY

- Appointed by Gov. Asa Hutchinson to Arkansas State University System Board of Trustees
- Certified Public Accountant (Inactive Arkansas)
- Listed in *The Best Lawyers in America*, since 2001
 - Corporate Law
 - Leveraged Buyouts and Private Equity Law
 - Litigation and Controversy – Tax
 - Mergers and Acquisitions
 - Real Estate Law
 - Tax Law

Practice Areas

Mergers & Acquisitions

Real Estate

Tax Law

Antitrust

Business, Corporate & Commercial

Corporate Governance

Corporate Tax

Finance & Commercial Transactions

Health Law

Tax Controversies

Industries

Agriculture & Agribusiness

Banking & Finance

Construction & Real Estate

Energy, Natural Resources & Utilities

Gaming & Horse Racing

Healthcare, Medical & Pharmaceutical

Insurance

Manufacturing & Industrial

Nonprofit & Tax-Exempt Organizations

Transportation & Logistics

Technology, Media & Telecommunications
(TMT)

Retail, Franchise & Consumer Products

- Named “Lawyer of the Year” by *Best Lawyers in America*, Little Rock
 - Mergers & Acquisitions – 2025
 - Real Estate Law – 2025
 - Litigation and Controversy – Tax, 2019 & 2021
 - Corporate Law, 2017
 - Litigation and Controversy – Tax, 2012
- Listed in *Who’s Who Legal USA* – Corporate Governance, since 2006
- Named by *Arkansas Money and Politics* as Legal Elite, Tax Law, 2020 & 2021
- Named by *Arkansas Life* as “Top Attorney” in 2017
- Named to the *Mid-South Super Lawyers* list, since 2006
- Ranked in *Chambers USA: America’s Leading Lawyers for Business*, since 2005
 - Real Estate
 - Corporate/Commercial
 - Corporate/Commercial: Tax
- Rated AV Preeminent by Martindale–Hubbell
- Recognized as one of the Arkansas 250: Most Influential Leaders, *Arkansas Business*, 2018, 2019, 2020
- Voted by the readers of *AY Magazine* for inclusion in the “Best Lawyers in Arkansas,” Tax Law, 2018

— ASSOCIATIONS AND MEMBERSHIPS

- American Bar Association, Tax Section
- American Institute of Certified Public Accountants
- American Heart Association, Arkansas Affiliate, Former Board Member
- Arkansas Repertory Theatre, Board Member
- Arkansas Bar Association; Tax Section, President 1999–2000
- Arkansas Bar Foundation, Fellow
- Arkansas Society of Public Accountants
- Arkansas State University, Board of Trustees Member
- Big Brothers/Big Sisters of Central Arkansas, Former Big Brother and Board Member
- Fifty for the Future, Board Member

— ADMISSION

- Arkansas, 1988
- United States Tax Court

— RECOGNITION

