



David L. Nie

Partner

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David Nie is a partner and Practice Group Leader in Ice Miller's Public & Municipal Finance practice. He represents hospitals and health systems, senior living providers, higher education institutions, cultural organizations, private K–12 schools, 501(c)(3) entities, and municipal power agencies in complex taxable and tax exempt financings.

Recognized as a Band 1 Public Finance attorney in Indiana by *Chambers USA*, David serves as bond counsel, borrower's counsel, issuer's counsel, bank counsel, and underwriter's counsel, advising clients through every phase of the borrowing process, from structuring and federal tax/securities analysis to drafting disclosure documents and guiding post-issuance compliance.

His experience spans secured and unsecured short-term obligations, interest-rate swaps, credit enhancement structures, revenue pledges, mortgage-backed financings, and multimodal indentures.

Over his 15+ year career, David has cultivated strong working relationships with financial advisors, lenders, and industry groups, enabling him to provide clients with comprehensive, informed, and efficient guidance.

Education

- DePauw University (B.A., 1999)
- Indiana University Robert H. McKinney School of Law (J.D., 2007)

Admissions

- Indiana
- United States District Court - Northern District of Indiana
- United States District Court - Southern District of Indiana

Professional Affiliations

- Member, Indianapolis Bar Association
- Member, Indiana State Bar Association

Services & Industries

- Banking & Financial Services
- Distressed Investments
- Distressed Health Care & Life Sciences
- Distressed Real Estate Litigation & Restructuring
- Financial Services for Higher Education
- Healthcare, Higher Education & Nonprofit Institutions
- Health Care
- Health Care Finance
- Health Care Transactions
- Higher Education
- Long-Term Care & Senior Housing
- Mergers & Acquisitions
- Public Finance
- Securities & Disclosure
- State & Local Government
- Health Care

- Member, American Bar Association - Section on Taxation
- Member, National Association of Bond Lawyers
- Member, Healthcare Financial Management Association (Education Committee)
- Ice Miller Professional Development Committee
- Ice Miller United Way Campaign Committee
- Ice Miller Paralegal Evaluation Committee

Awards & Honors

- *Chambers USA* America's Leading Lawyers for Public Finance, 2025-2026
- *The Best Lawyers in America*® Health Care Law and Public Finance Law, 2020-2026
- Indiana *Super Lawyers*, Rising Stars, 2017
- Up and Coming Lawyer, *Indiana Lawyer*, 2010

Community Involvement

- Former Tutor, School on Wheels
- Graduate, United Way of Central Indiana, Leadership United Series
- Former Vice Chair, Families First of Indiana
- Former Member, Indiana State Bar Association Mentor Match Committee
- Board Member, IndyArts Council

Published In

- "Dodd-Frank Regulations May Require Actions on Swap Agreements" HFMA's *Hoosier Times*, Spring 2013
- *Indiana Health Law Review*, Volume IV

Thought Leadership

June 23, 2026

Distressed Investments Opportunity Bulletin - Issue 36

April 23, 2026

Distressed Investments Opportunity Bulletin - Issue 35

March 6, 2026

Distressed Investments Opportunity Bulletin - Issue 34

January 27, 2026

Distressed Investments Opportunity Bulletin - Issue 33

October 7, 2025

Distressed Investments Opportunity Bulletin - Issue 32

August 27, 2025

Distressed Investments Opportunity Bulletin - Issue 31

June 27, 2025

Distressed Investments Opportunity Bulletin - Issue 30

May 1, 2025

Distressed Investments Opportunity Bulletin - Issue 29

March 20, 2025

Distressed Investments Opportunity Bulletin - Issue 28

February 6, 2025

Distressed Investments Opportunity Bulletin - Issue 27

December 2, 2024

Distressed Investments Opportunity Bulletin - Issue 26

August 29, 2024

Distressed Investments Opportunity Bulletin - Issue 25

July 18, 2024

Distressed Investments Opportunity Bulletin - Issue 24

May 10, 2024

Distressed Investments Opportunity Bulletin - Issue 23

March 4, 2024

Distressed Investments Opportunity Bulletin - Issue 22

February 27, 2024

Time to Act to Save Tax-Exempt Bonds

November 14, 2023

Distressed Investments Opportunity Bulletin - Issue 21

September 6, 2023

Distressed Investments Opportunity Bulletin - Issue 20

July 21, 2023

Distressed Investments Opportunity Bulletin - Issue 19

June 7, 2023

Distressed Investments Opportunity Bulletin - Issue 18

April 27, 2023

Distressed Investments Opportunity Bulletin - Issue 17

February 27, 2023

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November 18, 2022

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September 13, 2022

Distressed Opportunity Bulletin - Issue 14

August 4, 2022

Distressed Opportunity Bulletin - Issue 13

May 18, 2022

Distressed Opportunity Bulletin - Issue 12

March 21, 2022

Distressed Opportunity Bulletin - Issue 11

February 8, 2022

Distressed Opportunity Bulletin - Issue 10

January 4, 2022

Final IRS LIBOR Transition Regulations Published

December 2, 2021

Distressed Opportunity Bulletin - Issue 9

October 29, 2021

Distressed Opportunity Bulletin - Issue 8

September 20, 2021

Distressed Opportunity Bulletin - Issue 7

July 14, 2021

Distressed Opportunity Bulletin - Issue 6

June 10, 2021

Distressed Opportunity Bulletin - Issue 5

May 6, 2021

Distressed Opportunity Bulletin - Issue 4

March 25, 2021

LIBOR Transition – Practical Considerations for Commercial Lenders of Tax-Exempt Financing

March 10, 2021

Distressed Opportunity Bulletin - Issue 3

December 11, 2020

Distressed Opportunity Bulletin - Issue 2

October 19, 2020

IRS Releases Rev. Proc. 2020-44: The LIBOR Phase-Out Takes a Pleasant Arc

March 25, 2020

To Speak or Not to Speak? Public Statements Regarding COVID-19 & Antifraud Provisions

March 23, 2020

Variable Rate Demand Bonds Update

January 17, 2020

Preparing Cybersecurity for Bond Ratings

Speaking Engagements

- Samaritan Alliance Leadership Forum, 2010
- National Association of Bond Lawyers, Bond Attorneys Workshop, 2013
- Health Law Developments Webinar, Spring 2017
- Health Law Developments Webinar, Fall 2017