



Samuel J. Gray

Attorney

Contact

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PRACTICE AREAS

Business and Commercial
Litigation

Construction and Design
Practice

Banking Litigation

Sam Gray is a litigation attorney practicing primarily in business and commercial litigation and banking litigation.

Before joining Simmons Perrine Moyer Bergman PLC, Sam was an associate at Richards, Layton & Finger, P.A. in Wilmington, Delaware, where he practiced in the corporate litigation group. He gained additional experience as a judicial extern to Vice Chancellor Joseph R. Slights III of the Delaware Court of Chancery during his final year of law school.

Sam was born and raised in Eastern Iowa. He earned his undergraduate degree in Political Science from Mount Mercy University and graduated from the University of Iowa College of Law with high distinction.

Bar Admissions

- State of Iowa, 2023

Court Admissions

- US District Court
 - Northern & Southern Districts of Iowa, 2023
 - District of Delaware, 2022

Education

- University of Iowa College of Law, JD, with high distinction, 2021
- Mount Mercy University, BA, Political Science, 2018

Professional & Community Affiliations

Professional Memberships

- Iowa State Bar Association
- Delaware State Bar Association
- Linn County Bar Association

Community Involvement

- American Cancer Society Russell and Ann Gerdin Hope Lodge

Publications & Presentation

- DExit and State Competition for Corporations, Association of Corporate Counsel Annual Forum, 5/30/2025
- Books and Records Actions: An Under-Utilized Tool for Iowa Investors and Lawyers , The Iowa Lawyer Magazine, 2/13/2023
- Iowa Supreme Court Quashes Overbroad Subpoena, 9/11/2023

News & Events

2025

- Sam Gray to Present at ACC Corporate Counsel Forum, 5/22/2025

2024

- Sam Gray Included in Best Lawyers in America® 2025 Ones to Watch: Cedar Rapids, 8/15/2024
- Attorney Sam Gray Attends USLAW Litigation Academy, 5/22/24

2023

- Samuel J. Gray Joins SPMB, 9/11/2023

Honors & Awards

- Included in Best Lawyers in America® 2025 Ones to Watch
 - Commercial Litigation

