



## Samuel J. Gray

Attorney

### Contact

**Phone:** 319.896.4069

**Fax:** 319.366.1917

**Email:** [sgray@sp.law](mailto:sgray@sp.law)

**Location:** Cedar Rapids, IA

### Practice Areas

- [Business and Commercial Litigation](#)
- [Construction and Design Practice](#)
- [Trial and Appellate Advocacy](#)
- [Trade Restrictions](#)

### Biography

Sam Gray is a litigation attorney who represents [businesses](#) and [individuals](#) in civil disputes across all stages of litigation. He advises clients on litigation avoidance, guides them through the initiation and development of a lawsuit or defense to a lawsuit and, if a pre-trial resolution is not beneficial, tries cases to judges and juries.

Sam's practice includes matters in state and federal courts as well as arbitration proceedings. He handles real estate and construction disputes, contract and promissory note enforcement and defense, non-compete litigation, and fiduciary duty claims.

#### Sam's recent experience includes:

- Obtained a jury verdict awarding the full contract price for a residential construction project, overcoming claims of defective workmanship.
- Secured summary judgment for over \$500,000 on behalf of an investor against a private company.
- Successfully defended a manufacturer in a product liability case.
- Represented multiple municipalities in civil infraction proceedings.

Before joining the firm, Sam practiced in the corporate litigation group at Richards, Layton & Finger, P.A. in Wilmington, Delaware.

A native of Eastern Iowa, Sam earned his undergraduate degree in Political Science from Mount Mercy University and graduated from the University of Iowa College of Law with high distinction. He lives in Cedar Rapids with his wife and dog and enjoys fishing, golfing,

and cheering on the Iowa Hawkeyes and Philadelphia Phillies.

## Bar Admissions

- State of Iowa
- State of Delaware

## 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

## Presentations & Publications

- *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

## Honors & Awards

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

## News & Events

### 2025

- [Sam Gray to Present at ACC Corporate Counsel Forum](#)

### Archive

- [Sam Gray Included in Best Lawyers in America® 2025 Ones to Watch: Cedar Rapids](#)
- [Attorney Sam Gray Attends USLAW Litigation Academy](#)
- [Samuel J. Gray Joins Simmons Perrine PLC](#)