

Comprehensive Legal Services for Business



An Energized Future

GENERATING STRONG LEGAL ADVICE. [Nyemaster Goode attorneys](#) have an enduring commitment to helping their clients succeed. With a high-powered, positive, cutting-edge approach to the legal needs of business, experienced attorneys consistently generate an array of innovative solutions for clients.

As Iowa's largest law firm, Nyemaster maintains and continually develops broadly diverse practice areas. Since 1918, the firm has worked to solve the most challenging legal issues in virtually every area of the

law. Companies ranging from emerging startups to Fortune 500s—as well as individuals and nonprofits—rely on the firm's roll-up-your-sleeves Iowa work ethic.

Nyemaster attorneys constantly scan the judicial and regulatory landscape to address the ever-changing legal needs of business. Forward-thinkers, they carefully evaluate the winds of change and keep an eye toward finding practical answers—providing clients fast, professional, and cost-effective legal representation. Nyemaster works for business.

“Iowa
firm
of the
year.”

– Benchmark Litigation, 2025

Broad Client Solutions

Nyemaster has you covered. At every stage, in every industry, and in every legal area, highly qualified attorneys help protect your operation.

Business, Finance & Real Estate

Through one of Iowa's largest transactional practices, our attorneys:

- Organize emerging ventures.
- Help buy, sell, or develop real estate.
- Handle mergers and acquisitions.
- Form venture capital funds.
- Assist in banking transactions.
- Document commercial mortgage loans.
- Guide health care organizations.
- Assist with securities offerings.
- Form and advise nonprofits.
- Serve agribusiness.

Government Affairs

Clients receive top-notch representation before the Iowa Legislature, the Executive Branch, state agencies, and governmental subdivisions.

- Our attorneys:
- Evaluate, draft, and comment on rules.
 - Turn proposals into legislative bills and amendments.
 - Advise clients on Iowa's campaign finance laws and develop strategies for participation in campaigns and elections.
 - Track, analyze, and report on legislative proposals.

Intellectual Property

To protect clients' patents, trademarks, copyrights, brands, trade secrets, and related licensing, our attorneys:

- Apply for U.S. and foreign patents.
- Register worldwide trademarks.
- Provide transactional due diligence.
- Handle litigation.
- Address Internet and electronic commerce matters.
- Handle licensing agreements, business acquisitions, and litigated infringement actions.

Labor & Employment

Experience in the courtroom allows this team to offer sage counseling and prevention strategies. Our attorneys:

- Partner on risk avoidance and process development.
- Represent clients in state and federal courts and before agencies.
- Handle employment litigation, collective bargaining, labor arbitration, union avoidance, and NLRB proceedings.
- Address OSHA compliance and enforcement.
- Handle higher education and Title IX issues.
- Assist with immigration issues.

Litigation

The largest litigation team in Iowa offers the broadest spectrum of experience. Our attorneys:

- Have experience in more than 20 practice areas.
- Maintain a hands-on reputation for litigating cases, not pushing paper.
- Work to win lawsuits and position clients for successful settlements.
- Provide litigation management.
- Coordinate with the firm's business, tax, and government affairs attorneys for full-service results.

Tax, Estate Planning & Employee Benefits

Dedicated tax attorneys assist with tax planning and tax disputes. Our attorneys:

- Handle real estate taxation matters.
- Advise on tax issues related to structuring and executing business transactions.
- Provide wealth transfer planning advice.
- Administer trusts and estates.
- Represent parties in fiduciary litigation.
- Advise in employee benefit and ERISA matters.
- Represent employers before the IRS and DOL.
- Represent clients in disputes with tax authorities.

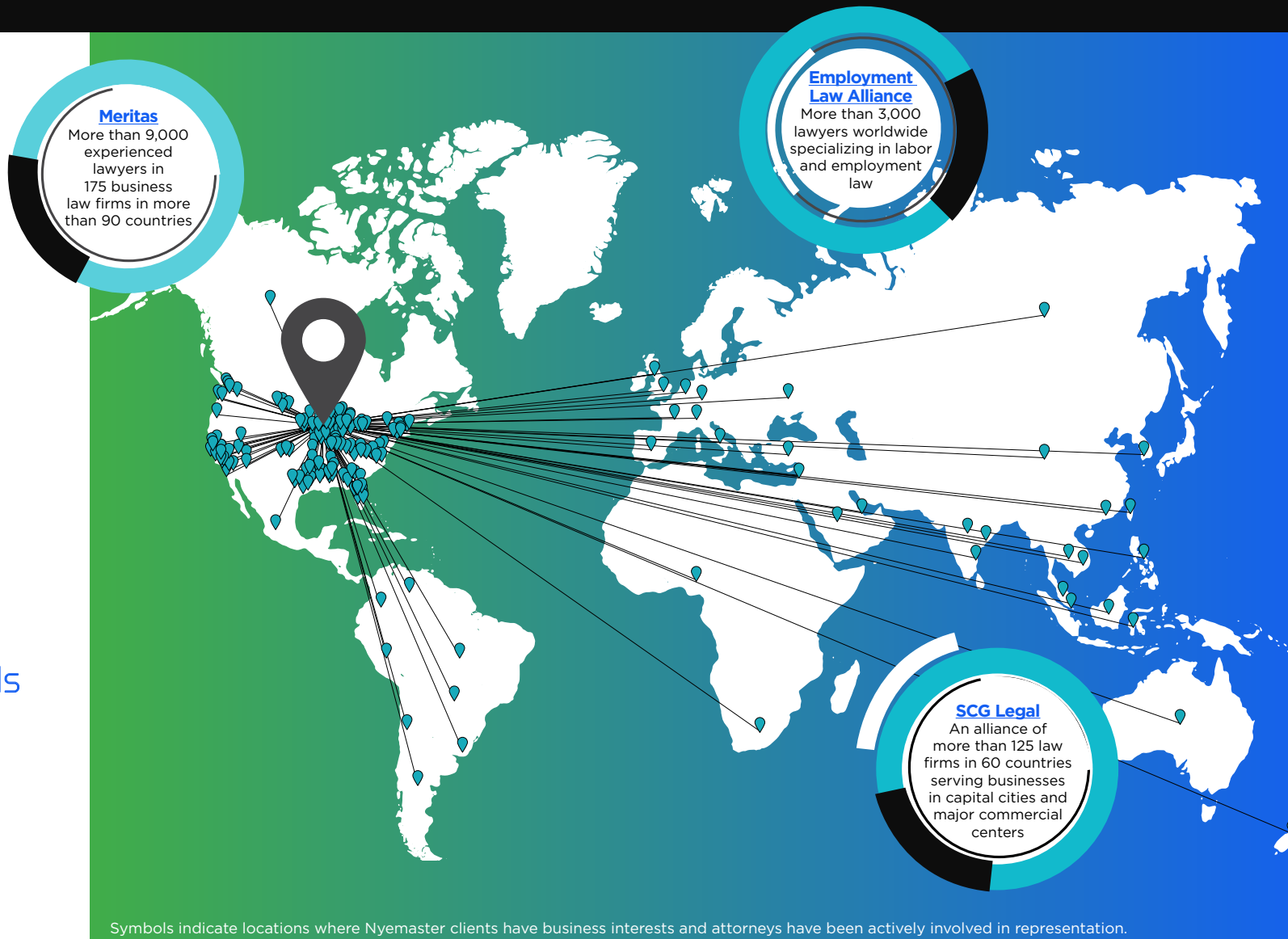
Iowa Roots, Global Reach

Exclusive Iowa memberships in three international associations open up a worldwide legal network. Working with allied law firms, Nyemaster attorneys deliver localized legal services and serve the diverse business needs of the global economy.

Whether the issue is Iowa-focused or has worldwide implications, the Nyemaster team has experience, knowledge, and resources to effectively resolve the issue and attain your goals.

Nyemaster is your boots-on-the-ground firm in Iowa with resources to address worldwide issues for business.

From three offices
in Iowa, Nyemaster
covers business needs
around the globe.



Recognized Excellence

Research-based and peer-reviewed guides and ratings organizations showcase the success of Nyemaster as a firm and of its individual attorneys. Clients can rely on knowledge and experience that's effectively applied.



IOWA FIRM OF THE YEAR

Benchmark Litigation, 2025 (10th consecutive year)

19 Attorneys Recognized as “Leading Lawyers”
Chambers USA: America’s Leading Lawyers for Business, 2025

26 Practice Areas “Tier 1”

Best Lawyers® Best Law Firm rankings, 2025

4 Practice Areas Ranked “Band 1” in Iowa

Chambers USA: America's Leading Lawyers for Business, 2025

- Corporate/M&A
- Labor & Employment
- Litigation: General Commercial
- Real Estate



**Intellectual
Property Awarded
Gold Rating**

**IAM Patent 1000: The
World's Leading Patent
Professionals, 2025**

**51 Attorneys
Selected for
Best Lawyers
Lists**

The Best Lawyers
in America®, 2026

- **28** Attorneys Selected to Great Plains Super Lawyers List, 2025
- **11** Attorneys Named to Great Plains Super Lawyers Rising Stars List, 2025



A Legal Team With the Right Fit

ASSEMBLING THE KEY PIECES. Our [attorneys](#) get deals done. They resolve disputes. They help clients advise on and defend workplace policies. They assist with tax planning, employee benefits, and wealth transfer. They protect brands and intellectual property. They lobby the legislature and government agencies. They help manage trade associations and nonprofit organizations.

For every complex legal issue, we have attorneys who've successfully negotiated, litigated, and resolved similar issues to achieve the client's goals.

Our attorneys leverage years of experience in specialized law fields and work on the issues, cases, and transactions for which they are most qualified. We offer comprehensive representation for business. From startup through merger or dissolution—and all the stages between—our attorneys keep business on track.

Along with sophisticated, innovative solutions, we provide outstanding client service and timely responses. Our attorneys work to find the best solutions for our clients.

“Nyemaster
leverages
its deep and
talented
bench.”

— Chambers USA: America's Leading
Lawyers for Business, 2025

Intellectual Property Solutions

To protect one of your most valuable assets, Nyemaster's registered patent attorneys, patent agents, and IP-focused team secure and enforce intellectual property rights in the United States and around the world. Our team supports innovative companies with wide-ranging intellectual property legal services.

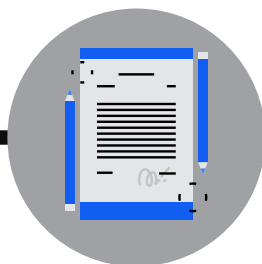
copyrights

Using deep knowledge of intellectual property, our attorneys help clients secure rights to various types of works, including software, audio recordings, technical and architectural designs, and literary works. We represent and counsel clients in copyright transactions and licensing.



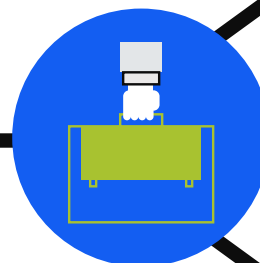
IP litigation

Trial-seasoned attorneys advocate effectively in all matters related to intellectual property. Hands-on litigators handle a full range of disputes involving IP assets including patent and trademark infringement, counterfeiting, unfair competition, and copyright issues.



licensing

Working for owners and the parties purchasing use of intellectual property rights, Nyemaster attorneys negotiate and draft a wide range of IP license agreements. We address all levels of licensing needs to create logical and profitable agreements for the parties involved.

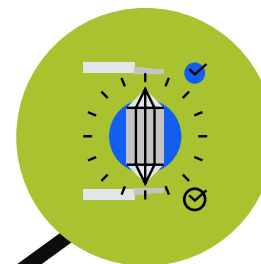


trade secrets

Our attorneys assist clients with identifying trade secrets and ensuring they are protected appropriately. Our understanding of the differences between trade secret protection and patent or trademark protection enhances the effectiveness of our clients' efforts.

patents

Well-versed in U.S. and international patent prosecution, our patent attorneys work with technologies and industries as diverse as mechanical, electrical, chemical, bioscience, computer, and consumer products. Our services include strategic patenting and portfolio management.



trademarks & legal brand management

For legal brand management, our attorneys offer worldwide service in all aspects of trademark law. We represent diverse business entities in U.S. and international trademark prosecution and provide trademark clearance and opinions.





Todd Van Thomme

“It is an honor to have my clients trust me to protect innovations they develop and bring to market.”

Todd Van Thomme brings a unique understanding to the legal challenges and the day-to-day issues of running a business. An inventor and entrepreneur, Todd gained hands-on experience with his own start-up, Giftzapz, a list-sharing app.

A secondment experience as in-house counsel for Whirlpool Corporation provided him with the insight to help businesses manage complex [patent](#) and [trademark](#) portfolios. It helped him be conscious of budgets and the real-world business impact on shareholder value of filing and prosecution decisions. It also gave Todd a perspective on business development issues that can only be gained by working as a member of a global intellectual property team.

His varied experiences give Todd a client's perspective. He understands the importance of strategic and cost-effective legal assistance. “I internalize the client's problem,” he says. “I become vested in their problems—and finding solutions.”

In his practice, Todd partners with clients to identify and collaborate on mechanical, chemical, nutraceutical, pharmaceutical, software, mobile application, and food science-related intellectual property needs.

He also has extensive experience in preparing and filing design [patents](#) to protect ornamental designs. “I get to work with the smartest people on the planet,” Todd says. “In their fields, they're absolutely brilliant.” Todd also counsels clients on how to avoid IP disputes and works with clients to resolve them when they do occur.

Representative Patents

- 8,048,459 External coating composition for toaster pastries
- 8,015,937 Continuous feed tablet coating system
- 7,992,604 Ripsaw stabilizing device
- 9,522,354 Filter assemblies and method for producing filter assemblies
- 8,991,794 Humidifier utilizing filtered water
- 9,987,103 Orthodontic protection device

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Recognition, Speeches & Publications

- Association of Intellectual Property Firms, president, 2010–2012
- Institute of Food Technologists, Iowa Section, president, 2019–2020
- The Best Lawyers in America®, Patent Law, 2016–2023
- Client Choice Award—USA & Canada, IP—Patents in Iowa, 2017
- “Pathways to Patents,” Western Carolina University, October 23, 2019
- Global Innovation Forum with Kenneth Ma, Robin Browne, Stephen Yang, Ricardo Pinho, and Victor Garrido, Startup Factory, Ames, Iowa, October 21, 2019
- “Significant Intellectual Property Agreements Every Business (and IP) Lawyer Should be Aware Of,” Business Section, Iowa State Bar Association, October 9, 2019
- “Patent Drafting Webinar: Tips for Avoiding and Arguing 112 Rejections,” LexisNexis/IP Watchdog, April 25, 2019

Bar Admissions

- Iowa
- Michigan
- U.S. Patent and Trademark Office, Registered Patent Attorney



“Working with a client to nurture and protect an idea through commercialization is a rewarding experience.”

Allison Kerndt

Allison Kerndt “goes to school” with each client. “I want to understand the invention, the technology, the industry,” Allison says. “I have always loved figuring out how things work, and I ask a lot of questions.”

As a clerk for the Hon. Randall R. Rader on the U.S. Court of Appeals for the Federal Circuit in Washington, D.C., Allison saw the inner workings of the court that hears all appeals related to patents. She is the only Federal Circuit clerk practicing law in Iowa. The experience gained during this prestigious clerkship has served her and her clients well.

Allison began her career in Washington, D.C., at a boutique IP firm and practiced at a large international law firm before returning to Iowa. Now Allison combines her experience, chemical engineering education, and curiosity to understand her clients’ needs. “What is most satisfying for me is partnering with my clients to achieve their business goals—and truly understanding their industry in the process,” she says. “Protecting their intellectual property should be part of a broader business strategy.”

Allison partners with clients ranging from start-ups to Fortune 100 corporations to secure and enforce global IP rights. She has significant [intellectual property litigation](#) experience and is involved in the prosecution of worldwide [patent](#) and [trademark](#) applications. Creative and tenacious, Allison becomes a team member—not just her clients’ lawyer.

Significant Cases

- *Whirlpool Corp., Inc. v. Filters Fast, LLC* (W.D. N.C. 2017)
- *Sukup Mfg. Co. v. Sioux Steel Co.* (N.D. Ia. 2017)
- In the Matter of Certain Food Supplements and Vitamins Including Ocular Antioxidants and Components Thereof, Investigation No. 337-TA-1027 (U.S. International Trade Commission) and *OmniActive Health Technologies, Inc. v. Kemin Industries, Inc.*, 216cv04988 (D. N.J.). Patent infringement litigation before the ITC and U.S. District Court

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Recognition, Speeches & Publications

- *IAM Patent 1000*, recommended
- Great Plains Super Lawyers, 2017–2025
- IP Litigation Rising Star (Washington, D.C.), Super Lawyers, 2014
- “Trademark Infringement and Unfair Competition in the Digital Age,” IIPLA Annual Meeting, 2019
- “Bringing and Defending Willful Infringement Claims,” Iowa State Bar Association CLE, June 2018
- “What You Need to Know: Willfulness Opinions of Counsel and Attorneys’ Fees,” IIPLA Annual Meeting, 2017
- “Patents and the Supreme Court,” Drake University Law School Intellectual Property Law CLE, March 2016

Bar Admissions

- Iowa
- District of Columbia
- U.S. Patent and Trademark Office, Registered Patent Attorney



Jeffrey Harty

“The relationship you build with the client and your desire to help them solve their problem motivate you to be a zealous advocate.”

For Jeff Harty, science and law intersect in his [intellectual property litigation](#) practice. Mix in his desire to help people solve problems, and you have a dedicated IP advocate.

As a registered patent attorney, Jeff represents companies and inventors on both sides of IP disputes: when someone is potentially trespassing or infringing on his client's rights and when his client is charged with trespassing or infringing on others' rights. “It can be an advocacy challenge to take a patent and invention and really bring it to life—to tell a story to a jury in a way that they can understand and appreciate the invention and who's right and who's wrong,” Jeff says.

In zealously representing his clients, Jeff has found authenticity and sincerity to be his most valuable assets. “The jury sees everything,” he says. “It's not just what you say in court, but it's the way in which you say it. The jury is looking at everything, judging credibility, and who do they believe and not believe—who is the truth-giver.”

In that pursuit, Jeff has learned that you have to be yourself. “You have your own style and you have to own it,” he says. His style comes down to three things: He is hard-charging, dedicated to his clients (but doesn't take himself too seriously), and knows it's not about him but about his client.

Significant Cases

- *Weems Indus., Inc. d/b/a Legacy Mfg. v. Teknor Apex Co.*, No. C20-108-LTS (N.D. Iowa). As lead defense counsel obtained trial judgment for defendant with findings of no infringement and invalidity of the asserted federal trademark registration.
- *Whirlpool Corp. v. TST Water, LLC*, No. 2:15-CV-01528 (E.D.Tex.). Patent infringement jury trial resulting in \$11.4 million judgment for willful infringement.
- *Unity Health Plans Insurance v. UnityPoint Health d/b/a Iowa Health System*, No. 13-cv-845-wmc (W.D. Wis.). Led successful defense against preliminary injunctive relief in trademark case.

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Recognition

- *IAM Patent 1000*, recommended
- The Best Lawyers in America®, Litigation—Intellectual Property, 2020-2026; Lawyer of the Year, 2022, 2024, 2026
- Great Plains Super Lawyers, Intellectual Property Litigation, 2009-2025
- AV Preeminent, peer rated for highest level of professional excellence, Martindale-Hubbell

Bar Admissions

- Iowa
- U.S. Patent and Trademark Office, Registered Patent Attorney
- Admitted to practice in all state and federal courts in Iowa, the U.S. District Court of the Western District of Michigan, the Eighth and Sixth Circuit Courts of Appeals, the Federal Circuit Court of Appeals, and the U.S. Supreme Court



Wendy Marsh

"I like thinking of unique arguments or unique ways to help clients meet their intellectual property goals."

Being a licensed pharmacist has been useful for Wendy Marsh in her more than 20 years of practicing [intellectual property law](#). Because many of her clients' inventions are related to pharmaceuticals or chemicals, that background knowledge gives her a head start. "I already have a good understanding of their technology and how their inventions work," Wendy says. "I think the inventors appreciate the fact that I understand those aspects."

Focused primarily on IP matters, including [patents](#), [trademarks](#), and [copyrights](#), Wendy appreciates the diversity of her practice. "You never really know what's going to come in the door," she says.

As part of that experience, Wendy frequently appears before the Patent Office Board of Appeals and Interferences. In appearances before the Trademark Trial and Appeal Board, she has argued numerous patent and trademark appeals. In addition to prosecuting patent and trademark applications worldwide, Wendy counsels clients on issues relating to IP acquisition, protection, enforcement, and [management](#).

Through all of her work, Wendy keeps her clients' needs at the forefront. "When you're writing briefs, you don't always remember that you're doing this for real people and that these things have a big impact on them," she says. "What we're doing is important to people and can really change their lives."

Representative Patents

- 6,486,199 Spiro and dispiro 1,2,4-trioxolane antimalarials
- 7,199,099 Methanobactin: a copper binding compound having antibiotic and antioxidant activity isolated from methanotrophic bacteria
- 7,141,394 More stable analog of isopropyl thiogalactoside for induction of protein expression
- 6,800,753 Regenerated cellulose and oxidized cellulose membranes as potential biodegradable platforms for drug delivery and tissue engineering

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Recognition, Speeches & Publications

- AV Preeminent, peer rated for highest level of professional excellence, Martindale-Hubbell
- The Best Lawyers in America®: Trademark Law, 2026
- "Long Live the IP Czar?" *Iowa Lawyer Magazine*, February 2009
- "Will NTP Eat Canadian BlackBerries for Lunch?" *Iowa Lawyer Magazine*, March 2005, co-author
- "Let the Inventor Beware," *Iowa Lawyer Magazine*, February 2005
- "Recording Industry Association of America Forces File Sharers to Face the Music," *Iowa Lawyer Magazine*, November 2004

Bar Admissions

- Iowa
- U.S. Patent and Trademark Office, Registered Patent Attorney
- Admitted to practice in all state and federal courts in Iowa, the Eighth Circuit Court of Appeals, and the Federal Circuit Court of Appeals



Ryan Carter

“At the end of the day, I want my clients to win, so that’s what drives me.”

Chemistry is Ryan Carter’s family business. His grandfather taught high school chemistry, and his dad was a chemist for Deere & Co. It’s not surprising that Ryan earned a degree in chemistry. Before law school, Ryan worked in making and purifying synthetic DNA. “Working in a chemistry lab was a pretty solitary existence for me,” Ryan says. “I enjoy practicing law because it allows me to work collaboratively with clients.”

Ryan represents business clients ranging from individuals and start-up companies to multinational corporations.

In the jump from the lab to the law, Ryan didn’t discard his science degree. As a registered patent attorney, he handles [patent prosecution](#) in many technology areas.

“I use my chemistry degree to represent clients who have inventions that relate to chemistry or chemical processing, such as biodiesel or ethanol manufacturing,” he says.

While chemistry gives him insight to those fields, his practice extends beyond them. Ryan helps clients secure worldwide intellectual property rights by drafting and prosecuting patent applications in a range of technologies as well as assisting in [trademark](#), [copyright](#), [licensing](#), and [trade secret](#) matters. He prepares opinions and advises clients on intellectual property infringement and litigation matters.

In addition, Ryan is actively involved in the community as a board member for charitable organizations.

Professional & Community Affiliations

- American Intellectual Property Law Association
- Iowa Intellectual Property Law Association, board of directors, 2009–2014
- 100+ Men Who Care, Cedar Rapids Metro, board member, 2014–2016
- Friends of Coralville Lake, board member, 2017–present
- Metro North Rotary, 2011–2014
- Linn Community Care Health Center, board of directors, 2005–2006

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Recognition

- AV Preeminent, peer rated for highest level of professional excellence, Martindale-Hubbell
- The Best Lawyers in America®, Copyright Law, 2023–2026
- *IAM Patent 1000*, recommended
- IP Stars, Patent Star, 2021–2023

Bar Admissions

- Iowa
- U.S. Patent and Trademark Office, Registered Patent Attorney
- Admitted to practice in all state and federal courts in Iowa



Olivia (Libby) Martzahn

“I help clients protect their IP—whether that’s obtaining a patent, registering a trademark, or counseling on an infringement position.”

Respectfulness, competence, and approachability are key attributes Libby Martzahn tries to convey to her clients. “I hope that I can build my clients’ trust in me as their counsel,” Libby says. “I want to have a good relationship and a good work product in whatever we’re doing together.”

With undergraduate degrees in chemistry and chemical engineering and a master’s degree in chemical engineering, Libby has been able to leverage her scientific acumen in working with scientists and inventors. She also worked as a chemical engineer at a large agricultural processing facility before attending law school. “Those hands-on mechanical experiences help me visualize some of the things that my clients are trying to protect,” she says.

As a registered patent attorney, Libby helps her clients acquire [patents](#), defends patents that have been issued to her clients, and challenges patents her clients are accused of infringing. “It’s fun to be able to be on the cutting-edge of science and technology and use my skills and interests in a slightly different manner than the traditional engineering route,” Libby says.

Libby also works to protect her clients’ branding through [trademarks](#). This includes registration as well as enforcement of trademarks. “Trademarks can allow a business to convey so much meaning to their customers, and we need to make sure that meaning is not interfered with,” she says.

“I’m a firm believer that we should always be questioning and thinking,” Libby says. “I work within the constraints of laws and regulations and think about how to best apply those for the client even if it’s not the path most regularly taken.”

Professional & Community Affiliations

- American Intellectual Property Law Association (AIPLA), member

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Professional Experience

- Associate, Latham & Watkins, L.L.P., Washington, D.C.
- Associate, Finnegan, Henderson, Farabow, Garrett & Dunner, L.L.P., Washington, D.C.
- Summer law clerk, Seager, Tufte & Wickhem, L.L.P., Minneapolis

Bar Admissions

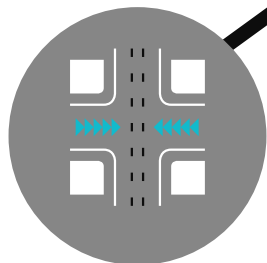
- Iowa
- District of Columbia
- U.S. Patent and Trademark Office, Registered Patent Attorney

Business & Commercial Solutions

One key to our effective representation of business is our transactional team's ability to take advantage of synergies and specialties within the team and across the firm. Our sophisticated practice areas navigate the nuances of the law to find the solutions that work best for clients.

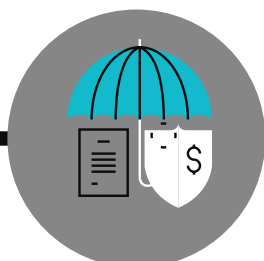
mergers & acquisitions

Our attorneys assist U.S. and multinational companies in negotiating and closing mergers and acquisitions of varying sizes and structures. We handle investments in startups, stock or asset purchases, leveraged buyouts, share exchanges, and restructuring transactions.



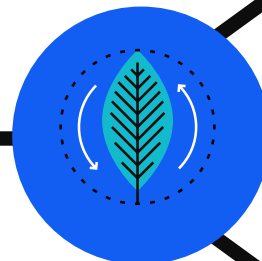
banking & secured transactions

For bank acquisitions, bank holding company mergers or divestitures, lending, syndicated loans, or regulatory and compliance issues, our specialized attorneys apply their extensive experience to these highly complicated matters.



insurance

From our base in an insurance capital, our dedicated team represents and counsels all types of insurance industry clients on complex and routine matters. Our insurance attorneys regularly handle transactions and have extensive experience in regulatory representation.

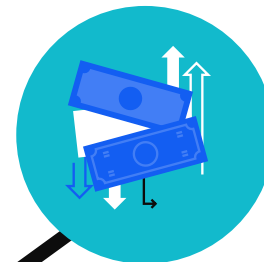


agribusiness, cooperatives & alternative energy

Our attorneys understand the distinct needs of agriculture-related businesses and work closely across practice areas for comprehensive representation. We also handle the special legal needs of all kinds of cooperatives.

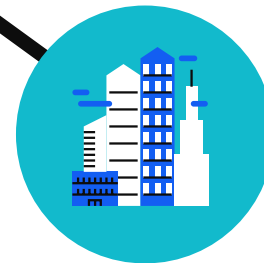
business & commercial transactions

Serving a diverse domestic and global client base, our attorneys close complex transactions effectively, efficiently, and at a reasonable cost. We call on global partnerships and cross-practice assistance, including savvy litigators, when needed to achieve positive results.



commercial real estate finance

We close commercial real estate mortgage loans originated by insurance companies, banks, savings banks, credit unions, and other institutional lender clients in Iowa and throughout the United States. Our attorneys handle all legal aspects of the process, easing the burden for clients.





Michael Dayton

“Mike is not just an outside lawyer to our organization—he is an integral part of our team.”

—J.T. Clendenin, senior vice president and chief legal officer, Wellmark

Michael Dayton leads a robust [mergers and acquisitions](#) practice and serves as trusted outside general counsel for sophisticated clients. He assists clients with succession planning and corporate governance issues. He handles enterprise-level technology and contract matters. He addresses industry-specific regulatory matters, commercial lending and secured transactions, and raising capital for entity formation and growth.

Michael works with a broad range of industries including [health care](#) and health care technology, [insurance](#) and financial services, [agribusiness](#), [construction and related services](#), trucking and logistics, [renewable energy](#), banking, software products and services, and more.

Clients view Michael as steady, consistent, and genuine. He has a reasoned approach to negotiation and is invested in what his clients do. “Mike has a sincere interest in our company,” says Tanner Kinzler, president and CEO of Kinzler Construction Services. “He goes beyond merely producing work for us; he is genuinely interested in what we do as an organization and ensuring that we are successful.”

With a PhD in education, bachelor’s degrees in psychology and philosophy, and experience in social work, Michael is passionate about serving the community.

Representative Transactions

- Sale of a medical staffing company to a private equity fund, including substantial reorganization in connection with the transaction and rollover investment by founder.
- Strategic acquisition by fundraising products company of business-to-business baked goods line.
- Acquisition of architecture firm by firm’s primary architects.
- Strategic acquisition by insurance company of insurance-related software platform.
- Reorganization and restructuring of three industry-leading truck parts, sales, leasing and services companies.

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Recognition

- The Best Lawyers in America®, Lawyer of the Year, Des Moines, Business Organizations (including LLCs and Partnerships), 2021, 2025
- The Best Lawyers in America®, Business Organizations, Corporate Law, Mergers and Acquisitions, 2018–2026
- Great Plains Super Lawyers, Business/Corporate, 2021–2025
- Honoree, *Des Moines Business Record* Forty Under 40 list, 2014
- Chambers USA, 2020–2025

Bar Admissions

- Iowa



Colleen MacRae

“My work follows three simple guideposts: understand the details, simplify complex ideas, and find a solution.”

Colleen MacRae practices with the firm's [Business, Finance & Real Estate](#) team.

In lending, Colleen works primarily with life insurance companies handling due diligence and negotiating, documenting, and closing loan transactions. She has experience representing financial institutions in transactional matters and bank regulatory issues.

Colleen represents real estate developers, purchasers, and sellers in a variety of [commercial real estate](#) transactions and works on commercial loan transactions, representing companies that lend money secured by commercial properties.

She assists clients in [real estate](#) acquisitions and sales and development projects. She assists landlords and tenants in lease transactions for office, retail, and industrial leasing. Colleen also provides counseling to clients on issues relating to zoning, permitting, land use, economic development incentives, and environmental regulatory compliance, including review of environmental site assessments and compliance with state and federal environmental laws.

Colleen also assists with [environmental law](#) matters, reviewing environmental site assessments and advising clients on state and federal environmental laws.

Professional & Community Affiliations

- American Bar Association, Real Property, Trust and Estate Law Section; Mortgage Lending Committee, member; Leasing Committee, member; Emerging Issues & Specialty Leasing Committee, chair
- Capital Crossroads Capital Core, tri-chair, 2016–2021
- Boys and Girls Club of Central Iowa, board member, 2018–present; Executive Committee, 2021–present
- City of Des Moines Urban Design Review Board, 2013–2020
- City of Des Moines Comprehensive Plan DSM and Zoning Ordinance Steering Committee, member, 2015–2017

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Recognition

- American Bar Association, Real Property, Trust, and Estate Law Section; 1 of 5 real estate attorneys in the United States selected as a 2018–2020 Fellow
- The Best Lawyers in America®, Business Organizations (including LLCs and Partnerships), Real Estate, 2025–2026
- The Best Lawyers in America®, Ones to Watch, Business Organizations, Real Estate, Environmental Law, 2021–2024
- Great Plains Super Lawyers: Rising Stars, 2020–2025
- American Bar Foundation Fellow
- Honoree, *Des Moines Business Record* Forty Under 40 list, 2021

Bar Admissions

- Iowa



Eric Fischer

“In any transaction, our goal is to add value for clients and facilitate ongoing relationships with their contractual partners.”

In his transactional practice, Eric Fischer interacts with clients and businesses every day to determine how he can be most valuable to them.

Eric's practice focuses primarily on [merger and acquisition](#) transactions, debt and equity financing transactions, and [commercial contracting](#) matters. He regularly advises companies on general corporate matters, including [corporate governance](#), financing issues, restructurings, and ongoing strategic, transactional and regulatory matters.

Eric serves as an outside general counsel and strategic advisor to private companies. He also represents early-state companies and other clients on the private placement of securities and securities law compliance.

Eric advises [health care](#) clients on regulatory issues, such as HIPAA, Stark Law, and Anti-Kickback. He drafts and negotiates asset and stock purchase agreements, debt and equity financing documents, and entity organizational and governance documents.

“Being a transactional attorney is about finding a way to have all the parties come to an agreement, and when they're done with the transaction, everyone is better off,” he says.

Representative Transactions

- Representation of national media company in connection with the management of all subsidiary and corporate records.
- Representation of a cooperative association in securities offering for the sale of grain storage rights.
- Representation of bioproducts company in acquisition of manufacturing facility, private equity investment, and assumption of seller bank debt.
- Representation of fast food franchisor in the acquisition and financing of three restaurant locations.
- General representation of waste management company including several securities offerings.

Contact

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Recognition

- The Best Lawyers in America®, Business Organizations (including LLCs and Partnerships), Corporate Law, 2026
- The Best Lawyers in America®: Ones to Watch, Banking and Finance, Business Organizations (including LLCs and Partnerships), Corporate Law, Mergers and Acquisitions, 2022-2025
- Great Plains Super Lawyers: Rising Stars, Mergers and Acquisitions, 2022-2025

Bar Admissions

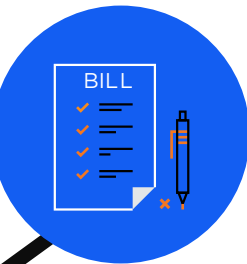
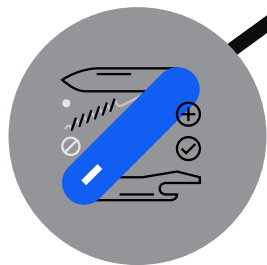
- Iowa

Government Relations Representation

Our experienced legislative and government affairs specialists are more than lobbyists. As attorneys, we provide complete client representation—from planning a government relations strategy through all phases of legislation, regulation, and election efforts to achieve client goals.

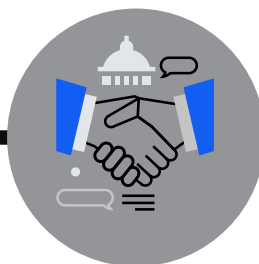
strategic planning

Our government specialists assist clients in developing long-term and issue-based strategies that get results. We dedicate time, planning, and in-depth knowledge to design, develop, and implement comprehensive legislative and government-focused strategies.



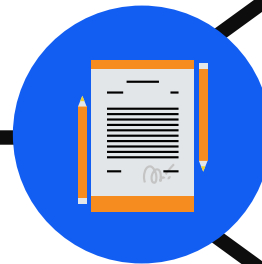
bill drafting

Our attorneys help clients translate their ideas into legislative amendments and bills. Through a clear understanding of the client's legislative goals, our experienced legislative specialists write effective legislation to achieve our clients' objectives under Iowa law.



lobbying

Our lobbying team combines government knowledge, legal skills, and respectful relationships to represent clients before all branches of Iowa government. Our lobbyists prepare effective, persuasive proposals to ensure our clients' concerns are clearly understood.



administrative rulemaking

Because the details of state law are often contained in administrative rules, we assist with analyzing, drafting, and commenting on those rules. Our government relations specialists work with state agencies to attain our clients' objectives.

legislative tracking & analysis

Our legislative attorneys accurately track, analyze, and report on legislative proposals. We keep clients informed about actions and progress in the Iowa Legislature. Efficient tracking and accurate analysis help clients make important business decisions.



campaign finance & elections

We help clients advance their goals through electoral participation. We advise on Iowa's campaign finance laws and help develop campaign and election participation strategies. We also advise on the creation and use of political action committees.





Robert Andeweg

“If I can help make good public policy for the state of Iowa through my role in representing my clients, that’s what I want to do.”

Public service is at the core of Bob Andeweg’s law practice. “I advocate for good results that are also good public policy,” he says. “People have a right to petition their government for change. At the heart of it, [lobbying](#) is advocating for clients’ interests and doing the best job you can.”

As [legislative counsel](#), Bob represents clients before the Iowa legislature, the governor’s office, and regulatory agencies. He performs lobbyist functions at the state capitol. He monitors, proposes, advocates, drafts, and sometimes opposes legislation.

During law school, legislative tracking at a law firm piqued Bob’s interest in public policy. Today, public policy and public service remain embedded in Bob’s approach.

His work as mayor of Urbandale, Iowa, since 2005 has introduced Bob to many of the players in all sectors of state government. Building trust and a reputation for integrity are key. “Relationships are the heart of public policy,” Bob says. “Working with legislators, you’re showing there’s a true need for the legislative change and real reasons why.”

Bob prides himself on finding the creative solution. “There’s not a cookie-cutter approach to everything,” he says. “Any number of issues could come up that you have to really think through to accomplish the best result for the client.”

Professional & Community Affiliations

- Mayor, City of Urbandale, 2005–present
- Greater Des Moines Convention and Visitors’ Bureau, board member, 2005–present
- Des Moines Area Metropolitan Planning Organization, member, 2005–present
- City Council Member, City of Urbandale, 2000–2005
- Iowa Commercial Real Estate Association
- ABI Leadership Iowa, 2010–2011
- Iowa Commercial Real Estate Association, board of directors, 2006–2008

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Recognition, Speeches & Publications

- The Best Lawyers in America®, Lawyer of the Year, Real Estate, 2025
- The Best Lawyers in America®, Litigation—Real Estate, Real Estate Law, 2006–2026
- Chambers USA, America’s Leading Business Lawyers, Real Estate, 2004–2025
- Great Plains Super Lawyers, Real Estate, 2009–2025
- Cityview’s *Business Journal* “21 from 2021: Business People Who Made a Difference” honoree

Bar Admissions

- Iowa



Robert L. Palmer

“My job is to be the bridge between clients and the policy world.”

High stakes and active work at the Iowa State Capitol captivated Robert Palmer from the start. “I knew from the second I walked in the building that it was a high-energy, unique environment, and it was an environment I would like,” he says. “The issues are important, and the impacts are real.”

Practicing in [government affairs](#), Robert assists clients with their needs at the Iowa Legislature, the governor’s office, and anywhere that government touches. He works for clients at the local, state, and federal level. “I’m a true believer,” he says. “Collaboration in the policy space is why we have food, water, medicine, infrastructure, and so many other things that are easy to take for granted. It’s about doing more together than we would be able to on our own.”

At the Iowa League of Cities, Robert handled a broad array of public policy issues including economic development, utilities, zoning, and taxation.

Trustworthiness and hard work are two keys to his approach. “Honesty must be at the core of public policy work,” Robert says. “I want to be known as the subject-matter expert who works hard. That’s the type of person I’d want representing me.”

Robert clearly communicates his clients’ views in ways elected officials can understand. “It’s about understanding people, what they want, and what drives them,” he says.

Professional Experience

- General Counsel and Director of Government Affairs, 2018–2024; Director of Government Affairs, Interim General Counsel, and Legislative Counsel, 2016–2018; Government Affairs and Legislative Counsel, 2015–2016; Government Affairs Manager, 2014–2015, Iowa League of Cities
- Legal and Legislative Apprentice, 2013–2014, Iowa Economic Development Authority
- Legislative Apprentice, Rep. Mary Gaskill, Iowa House of Representatives

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Professional & Community Affiliations

- Federal Reserve Bank of Chicago: Community & Economic Development Advisory Council, 2022–2024
- Honoree, *Des Moines Business Record* Forty Under 40 list, 2019
- Board of Physical and Occupational Therapy, State of Iowa, 2015–2023
- Iowa Society of Association Executives, vice president, 2021–present
- Drake University College of Arts & Sciences National Advisory Council, chair, 2015–present
- West Des Moines Community Foundation, president, 2017–present
- West Des Moines Leadership Advisory Board
- West Des Moines Arboretum, Legacy Woods Nature Sanctuary Advisory Committee
- West Des Moines Chamber of Commerce, board of directors, 2023–present

Bar Admissions & Certifications

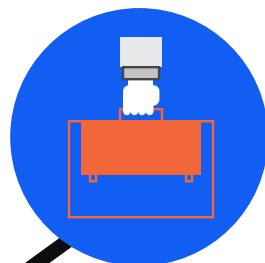
- Iowa
- Certified Association Executive (CAE)

Labor & Employment Solutions

While our attorneys have skills across the employment landscape, each focuses on specific areas to provide tailored and cost-effective representation. With more than a dozen attorneys substantially dedicated to labor and employment, Nyemaster can tackle any element of this complex area.

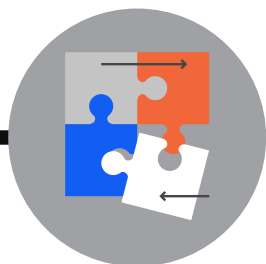
employment counseling & risk avoidance

Our attorneys build relationships with clients to help you stay out of the courtroom. We advise clients on personnel-related issues, work rules, training, employee handbooks, benefits, ERISA issues, wage and salary administration, and employment agreements.



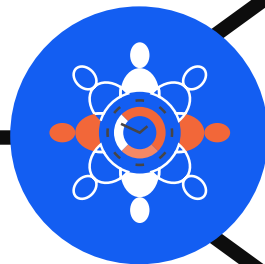
trade secret & noncompetition

To protect your trade secrets and other confidential information, we have attorneys who focus on those specific matters. We draft noncompete and nondisclosure agreements, as well as confidentiality policies. If necessary, our attorneys litigate disputes.



OSHA compliance

Navigating the complex safety and health regulations that govern the modern workplace is no easy task. Our experienced attorneys develop OSHA policies and practices, advise during OSHA investigations, and represent employers when an OSHA citation is filed.



collective bargaining & labor arbitration

For public and private sector clients in all types of labor relations matters, our attorneys negotiate collective bargaining agreements, interpret contract provisions, assist with the administration of grievances, and handle all types of labor arbitration.

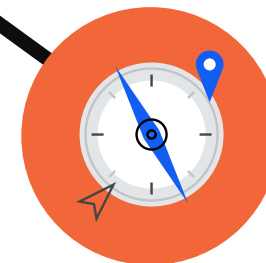


union avoidance & NLRB proceedings

Our attorneys help you remain union-free. We design campaigns to defeat union election efforts. We represent employers with respect to all types of NLRB proceedings, including unfair labor practice complaints, bargaining unit disputes, and others.

employment litigation

Our seasoned trial attorneys are ready when needed. Nyemaster changed age discrimination law with the U.S. Supreme Court decision in *Gross v. FBL Fin. Servs., Inc.* Our lawyers defended the first sexual harassment jury trial in Iowa's federal courts and the first AIDS discrimination trial in Iowa.





Frank Harty

“I analyze every issue as if I am looking back from the courtroom because a jury trial is a great teacher.”

Frank Harty put himself through college and law school by playing football and working.

A commitment to professionalism and blue-collar roots sparked his interest in workplace issues and his specialty in [labor and employment litigation](#). “Next to faith and family, the workplace is the most important part of most lives,” he says.

Frank has tried more than 100 cases to verdict—an extraordinary amount of experience. He regularly represents companies, nonprofit organizations, health care providers, and institutions of higher learning in day-to-day and complex labor and employment issues. He also frequently advises colleges and universities with [Title IX](#), the Rehabilitation Act, and other misconduct and disciplinary concerns.

Employers can rely on his experience, knowledge, and persistence. His passionate desire to “win” shows in his record of success and his recognition by leading guides such as *Chambers USA* and *Benchmark Litigation*. “I like finding ways to win for my clients.” Frank says.

Significant Cases

- *Gross v. FBL Financial Services, Inc.*, 557 U.S. 167 (2009). The U.S. Supreme Court held that a plaintiff bringing an age discrimination claim under the ADEA must prove, by a preponderance of the evidence, that age was the “but-for” cause of the challenged adverse employment action.
- *Bush v. Marshalltown Medical & Surgical Center*, No. 4:93-cv-80789 (S.D. Iowa March 12, 1996). Successfully defended the first sexual harassment and retaliation jury trial under the Civil Rights Act of 1991 in Iowa.
- *Ernster v. Luxco, Inc.*, 596 F.3d 1000 (8th Cir. 2010). Court of Appeals affirmed entry of judgment on defense verdict after jury trial regarding whether the plaintiff was an employee or independent contractor of the defendant. (Plaintiff alleged age discrimination claims under the ADEA and ICRA).

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Recognition

- Fellow, The College of Labor and Employment Lawyers
- Fellow, Iowa Academy of Trial Lawyers
- American Board of Trial Advocates
- AV Preeminent, peer rated for highest level of professional excellence, Martindale-Hubbell
- The Best Lawyers in America®, 2005–2026; Lawyer of the Year, Litigation—Labor and Employment, Des Moines, 2011, 2014; Labor Law—Management, 2020
- Top ranked, Chambers, 2003–2025
- Great Plains Super Lawyers, Employment & Labor, 2009–2025

Bar Admissions

- Iowa,
- Admitted to practice in all state and federal courts in Iowa, the Eighth Circuit Court of Appeals, and the U.S. Supreme Court



Mary E. Funk

“You can’t run your business being afraid you’re going to be sued. You have to run your business to be successful.”

Working exclusively with labor and employment issues, Mary Funk focuses on client preparation. In a word, Mary’s approach is *proactive*. “I work with clients to make smart personnel decisions that will reduce their exposure to liability,” she says.

Mary works with human resources professionals, [counseling](#) them on employment policies, hiring and firing, harassment and discrimination investigations, drug testing policies, [noncompete agreements](#), and employee leave issues. She reviews and drafts corporate documents and employee handbooks and conducts employer training sessions.

To Mary, helping employers make the right decisions up front is paramount. “Being proactive typically results in a happy workplace and happy employees, which, in the end, is good for business,” she says.

When cases do go to court, Mary litigates passionately on behalf of management in matters often concerning the Family and Medical Leave Act, Americans with Disabilities Act, Title VII, and any other employment statute.

Clients view Mary as responsive, responsible, and practical. “My job isn’t to make decisions for my clients, but rather to give them the information they need to make business decisions without being fearful of litigation.”

Significant Cases

- *Hawkins v Grinnell Regional Medical Center, et al.*, Case No. 17-1892 (Iowa Supreme Court, June 7, 2019). Court unanimously reversed and remanded for a new trial an age and disability discrimination case after finding prejudicial evidentiary errors resulted in an unfair trial for the employer.
- *Rossley v. Drake University, et al.*, Case No. 4:17-cv-00058 (S.D. Iowa, 2018). Court granted Defendants’ motion for summary judgment on retaliation under the ADAAA, Rehabilitation Act, and Iowa Civil Rights Act, and a breach of contract claim.

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Recognition

- AV Preeminent, peer rated for highest level of professional excellence, Martindale-Hubbell
- The Best Lawyers in America®, Litigation—Labor & Employment, 2018-2026
- Top ranked, Chambers USA, 2006-2025
- Great Plains Super Lawyers, Employment & Labor Law, 2009-2025

Bar Admissions

- Iowa
- Illinois
- Admitted to practice in all state and federal courts in Iowa, the Central and Northern Districts of Illinois, and the Seventh and Eighth Circuit Courts of Appeals



Thomas Cunningham

“I help employers address issues concerning their most important asset so they can achieve their goals and prosper.”

Tom Cunningham understood the important role of lawyers from an early age by watching and learning from family. His grandfather was a civil defense lawyer for 45 years, and a great-uncle served as a law school dean and counsel at a war crimes tribunal.

Tom practices exclusively in [labor and employment law](#), to which he was attracted because workplace issues are central to people's lives. “A reliable, skilled workforce is critical to a company's success,” he says. “Helping employers address issues and solve problems concerning their most important asset—their employees—is what I do. It's important work.”

With an “across the board” scope, Tom provides proactive [strategic counseling on employment issues](#) and tries employment cases. The matters are as varied as discrimination and wrongful termination cases, union campaigns, labor arbitration, NLRB proceedings, OSHA, affirmative action, noncompetition actions, wage-hour disputes, and employment policy issues. Tom's intelligent, and tenacious approach has proved invaluable to his clients.

“Employers look to their labor counsel not only for legal answers and effective courtroom defense, but also proactive strategic guidance and planning—all of which is the ‘value added’ I bring to my clients,” Tom says.

Significant Cases

- *Garcia v. Primary Health Care, Inc.*, 604 F. Supp. 3d 765 (S.D. Iowa, 2022). Summary judgment for employer in alleged discriminatory failure to hire and defamation case.
- *Barilla America, Inc.*, NLRB Gen. Coun. Advice Memo., Case No. 18-CA-259469 (July 30, 2020). Termination based on reasonable belief that the worker falsely told coworkers a colleague had COVID-19 not violative of Section 7 rights.
- *Montgomery v. General Atomics International Services, Corp.*, 2019 WL 6771753 (S.D. Iowa, 2019). Summary judgment for employer on former employee's age discrimination claim.

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Recognition

- AV Preeminent, peer rated for highest level of professional excellence, Martindale-Hubbell
- The Best Lawyers in America®, 2010-2026; Lawyer of the Year, Employment Law—Management, Des Moines, 2016, 2022
- Chambers USA, Leading Lawyer for Business in Labor & Employment Law, 2004-2025
- Great Plains Super Lawyers, Labor & Employment Law, 2009-2025
- Client Choice—USA & Canada, Labor & Employment in Iowa, 2014

Bar Admissions

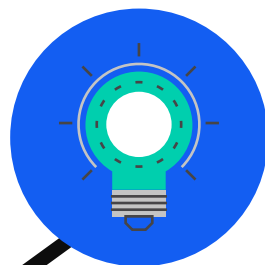
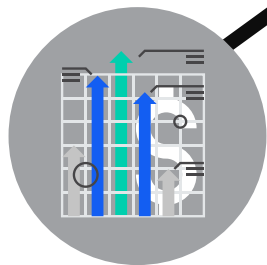
- Iowa
- Missouri
- U.S. District Courts for: N.D. Iowa; S.D. Iowa; W.D. Missouri; D. Nebraska; C.D. Illinois; W.D. Michigan; D. Colorado
- U.S. Courts of Appeals for the Seventh and Eighth Circuits
- U.S. Supreme Court

Litigation Solutions

Our litigators do more than push paper. We get results. Hands-on experience in court, in front of regulatory boards, and in specific litigation areas drives successful strategies for clients. Our wide-ranging practice also includes nationwide litigation management services.

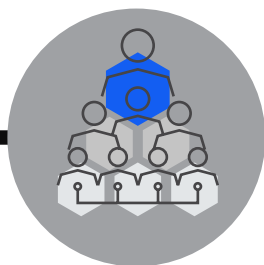
business & commercial matters

Our attorneys are ready to litigate transactional disputes of all types, including contracts; state and federal antitrust suits; class actions; and defamation, fraud, creditor rights, bankruptcy, product liability, construction, real estate, and environmental claims.



intellectual property disputes

Litigators help secure and protect your valuable patents, trademarks, and copyrights at all litigated stages, including administrative proceedings for oppositions, cancellations, appeals, and interferences.



labor & employment concerns

Our seasoned trial attorneys resolve all categories of employment disputes. Dedicated specialists represent employers in ERISA matters, workers' compensation issues, harassment complaints, discrimination, and other employment cases.

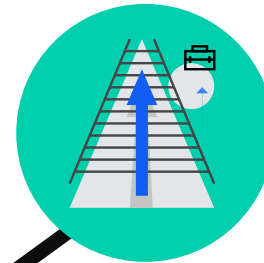


tax, trust & estate controversies

Our tax specialists know the ins and outs of tax controversies and disputes with the Internal Revenue Service and with state and local tax authorities—and all the ways those suits can be resolved.

appellate practice

Nyemaster attorneys—experienced in appeals—represent clients before federal and state appellate courts, including the U.S. Supreme Court, the Iowa Supreme Court, the U.S. Court of Appeals for the Eighth Circuit, and other federal circuit courts.



alternative dispute resolution

We represent professionals, businesses, and individuals before arbitrators, mediators, and in other litigation-avoidance procedures. We also have attorneys who are certified as arbitrators and mediators.





Randall Armentrout

“People spend most of their time in the workplace, and that’s where the dramas unfold and make their way to the courtrooms.”

A veteran lawyer with more than 25 years under his belt, Randy Armentrout looks at situations from many angles. “I consider myself a creative person and am constantly thinking outside the box.” Randy transforms effortlessly from aggressive pit bull to persuasive advocate depending on what’s needed in the courtroom.

An interest in broadcasting led Randy to study journalism at the University of Iowa before heading to Drake Law School. Those communication skills continue to serve him well today.

Randy often [represents employers](#) in cases involving allegations of [workplace discrimination](#) and harassment. “People spend much of their time in the workplace interacting with each other, and a variety of situations unfold there.”

Randy helps employers protect proprietary information and [trade secrets](#). He also handles [commercial litigation](#) in the area of finance and leasing. He has handled multiple appellate cases that have favorably developed the Uniform Commercial Code.

Significant Cases

- *Liquid Capital Exchange, Inc. v. BDC Group*, No. 20-cv-89CJW (N.D. Iowa, April 2022). Obtained \$1,228,000 jury verdict for finance company for fraud and breach of contract.
- *Ronald Rumsey v. Woodgrain Millwork, Inc. d/b/a Windsor Windows and Doors et al.*, Iowa Supreme Court No. 20-0135 (Iowa 2021). Overturned jury verdict for disability discrimination under the Iowa Civil Rights Act.
- *Smithfield Packaged Meats Corps v. Conrad; Dietz and Watson, Inc.* (S.D. Iowa, 2020). Obtained preliminary injunction preventing former employee from contacting key customers due to misappropriation of trade secrets.
- *Hawkins v. Grinnell Regional Medical Center* (Iowa, 2019). Reversal of multimillion dollar plaintiff’s jury verdict; established a jury must be instructed that employer is not liable under ICRA if the employer would have made the “same decision” despite evidence that discrimination played a part.

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Recognition

- AV Preeminent, peer rated for highest level of professional excellence, Martindale-Hubbell
- Top ranked, Chambers USA, 2005–2025
- Great Plains Super Lawyers, Employment & Labor, 2009–2025
- The Best Lawyers in America®, Litigation—Labor & Employment, 2019–2026

Bar Admissions

- Iowa
- Admitted to practice in all state and federal courts in Iowa, the Eighth and Tenth Circuit Courts of Appeals, and the U.S. Supreme Court



Kristina Stanger

“I think differently—strategically—because of my military training.”

Kristina Stanger hears a call to serve her clients, her country, and her community. Within every achievement, success, and honor, she sees a challenge. “It’s a call to do more,” she says.

She answers her call by assisting clients with bankruptcy, [creditor rights](#), and [commercial litigation](#). “Jokingly, I tell my mom I do ‘deals that go bad,’” she says. However, she is serious about helping clients with business reformation, loan restructuring, collateral and contract disputes, [real estate litigation](#), workouts, asset protection, and dispute resolution.

“I approach life as a servant leader to achieve two ideals: freedom and justice,” Kristina says.

Following those principles, Kristina helps secured and unsecured creditors in a variety of contexts and industries. She is not afraid to work a resolution from a business, litigation, or legislative perspective.

The first college graduate in her family, Kristina knew the law was her objective in the second grade. Her parents supported her goal—as long as she was serving people and found a way to pay for it. In college, a fortuitous meeting introduced her to the National Guard. She joined the service eight days later and served for 25 years before retiring from the Iowa Army National Guard in 2022 as a Lieutenant Colonel.

Professional & Community Affiliations

- American Bankruptcy Institute, board of directors, 2023–present; Veteran’s Task Force; Strategic Planning Committee; Midwest Advisory Board, 2024 program chair
- American College of Bankruptcy, Fellow
- Iowa State Bar Association, former chair, Military Affairs Committee; Bankruptcy and Commercial Law Section Council
- CREW Network (Commercial Real Estate Women Network)
- National Guard Officer’s Association
- U.S. Army, Iowa National Guard, Lieutenant Colonel, MSC, retired

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Recognition

- Creditor Rights & Bankruptcy Practice Group co-chair
- The Best Lawyers in America®, Bankruptcy & Creditor Debtor Rights/Insolvency and Reorganization, 2022–2026; Litigation—Bankruptcy, 2024–2026; Banking and Finance Law, 2026
- American Business Institute (ABI) 40 Under 40, 2018
- Drake University Law School Alumna of the Year, 2018
- Gertrude Rush Award Iowa Organization of Women Attorneys (IOWA) and National Bar Association (Iowa Chapter), 2018
- *Des Moines Business Record* Forty Under 40 honoree, 2012
- Nominated as Army National Guard Officer of the Year, MSC, 2006

Bar Admissions

- Iowa
- Admitted to practice in all state, federal, and bankruptcy courts in Iowa and the Eighth Circuit Court of Appeals



Spencer Cady

“Through my experiences, I have gained a solid understanding of what factors are important to the court in deciding an issue.”

Spencer Cady grew up listening to legal discussions of justice and fairness. His upbringing with his father as a state court judge, along with the mentorship and experience during his federal judicial clerkship, gave him firsthand experience with how legal disputes are resolved.

“I have formed a good understanding of how decisions are made from a neutral perspective of the court,” he says. “That helps in my practice to step back and take a big-picture view of a situation to effectively advocate for my client.”

Spencer’s practice consists primarily of general [commercial litigation](#) and [appellate advocacy](#), often trying and arguing breach of contract cases, [construction disputes](#), [product liability](#) claims, and general commercial disputes.

Spencer thrives on the competitive nature of litigation and on understanding each issue. He enjoys the range of casework, industries, and issues. “Each case is like a puzzle, and I’m charged with piecing together how the facts coincide with the law, all while positioning my client to receive the best result.”

Clients view Spencer as hardworking, direct, and understanding. He is thoughtful to a client’s position but not afraid to provide counseling and a fair assessment of a dispute. “I communicate with the client in such a way they understand me and the course we should take to get the result they want.”

Recognition & Professional Experience

- The Best Lawyers in America®, Commercial Litigation, 2026
- The Best Lawyers in America®: Ones to Watch, Commercial Litigation, 2021-2025
- Great Plains Super Lawyers, Rising Stars, Business Litigation 2022-2023
- Honoree, *Des Moines Business Record* Forty Under 40, 2025
- Editor, *OnBrief: Iowa’s Appellate Blog*
- Law clerk, Hon. James E. Gritzner, U.S. District Court for the Southern District of Iowa

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Professional & Community Affiliations

- American Bar Association
- Iowa State Bar Association,
- Polk County Bar Association
- Iowa Defense Counsel Association

Bar Admissions

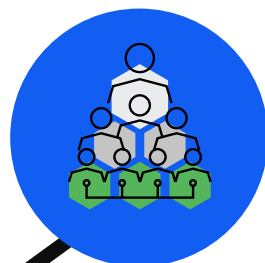
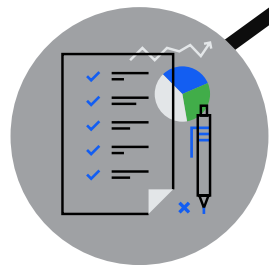
- Iowa
- Admitted to practice in all state and federal courts in Iowa

Custom Tax and Estate Planning

Federal and state taxes are one of the largest expenses incurred by both individuals and business entities. Our specialized attorneys offer comprehensive, customized approaches to complex tax, estate planning, and employee benefits issues.

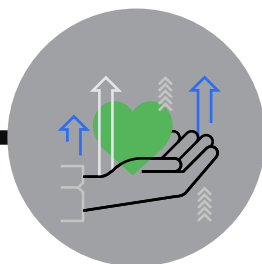
business planning & taxation

Our attorneys regularly offer advice for the tax aspects of corporate transactions. We represent clients in tax matters related to pass-through entities and their owners, as well as corporate taxpayers on tax issues related to public and private equity and debt instrument offerings.



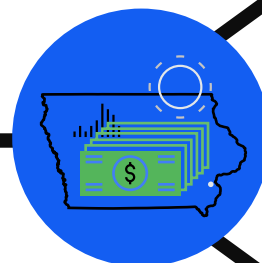
employee benefits

Our specialists assist with qualified retirement plans, deferred compensation, health and welfare plans, COBRA, severance plans, ERISA compliance, and other aspects of employee benefits. We offer benefit plan analysis for mergers and acquisitions.



charitable giving

Offering guidance and advice, our specialized attorneys help clients determine the charitable giving that is best suited for their goals and situation. We assist with implementing all types of charitable giving plans.

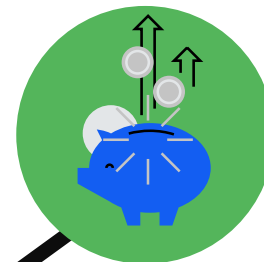


state & local taxation

For multistate businesses, our tax specialists assist with structural and transactional planning to minimize state and local tax consequences. Our work covers all types of state and local taxes, including state income, sales and use, and property tax matters.

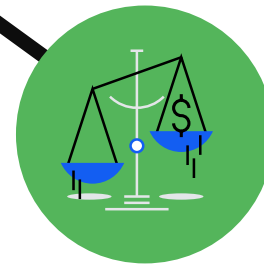
wealth transfer, trusts & estates

Our attorneys assist clients in developing wealth transfer plans that reflect each client's needs and desires regarding the management and disposition of assets. We advise on wealth transfer, family business planning, trusts and estates administration, tax planning, and other related issues.



tax controversies & disputes

Our tax litigation specialists represent clients in disputes with the Internal Revenue Service and state and local tax authorities. We handle matters at all stages of audit, administrative proceedings, and judicial review.





Jay Syverson

“I offer clients a new perspective and ideas or strategies that lead them to a better business or family plan.”

Working with numbers was always in the cards for Jay Syverson. “My mom was a math teacher, and whether it was math, finance, or spreadsheets, I’ve enjoyed crunching numbers for as long as I can remember,” he says.

Before law school, Jay worked with lobbyists and the general counsel at the Iowa State Association of Counties, gaining knowledge of tax and financial issues. “Because of that experience, I was inspired to pursue a law career,” he says.

Jay’s practice focuses on [estate planning](#) for business owners, farmers, and families. He assists with trusts, estates, [wealth transfer](#), tax issues, and [charitable giving](#).

Working with numbers, Jay can show clients where they are today, how they can grow, and how they can minimize estate or income taxes. “The ability to show clients results with some certainty appeals to me,” he says.

Jay is relatable and approachable, which is essential in his practice areas. “I talk to clients about very personal matters, such as their family, finances, and business issues,” he says. “It’s critical that I connect with them and earn their trust.”

Working with family members after a client has died requires a delicate yet direct approach. Jay handles this difficult time with care to ensure all parties understand what is happening as he guides them through the process in a healthful way.

Professional & Community Affiliations

- American Bar Association
- Iowa State Bar Association
- Polk County Bar Association
- Des Moines Community Playhouse, board of directors, 2014–2016
- Winefest Des Moines, president, 2016–2020
- Can Play, board of directors, 2022

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Recognition

- The Best Lawyers in America®, Tax Law, Trusts & Estates, 2026
- Order of the Coif
- Executive editor, *Drake Law Review*, 2008–2009
- Dwight D. Opperman Scholar

Bar Admissions

- Iowa



Rebecca Miller

“Law school prepared me to practice law, but I often pull from my political science and sociology knowledge as well as my intuitive nature.”

Pinning down a college track was no easy task for Rebecca Miller. While earning dual degrees in political science and sociology, a course in federal income taxation sparked her interest in [tax](#) law and estate planning.

That spark grew into a law practice that includes estate planning, [trust and estate](#) administration, guardianship and conservatorship proceedings, and [taxation](#). “I feel fortunate to practice what interests me at a company I love,” she says.

Rebecca welcomes sophisticated, challenging work. “There is no set template, as each client’s needs are unique,” she says.

In client relations, Rebecca’s diverse background proves to be an asset, especially in estate administration. “Post-death administration is difficult,” she says. “My clients have lost a family member or a friend, and the added stress of the probate process can feel overwhelming. I try to make the process less burdensome for my clients by taking time to explain the process and keep them updated as we move forward.”

Helping clients understand the procedure and process behind each document are top priorities. “I find that clients are appreciative of the effort and the time I take to make sure that the final product accurately reflects their wishes.”

Speeches & Publications

- “Iowa Inheritance Tax,” Iowa Society of CPAs (ISCPA), August 5, 2021 (speaker)
- “Cryptocurrency Update,” Iowa State Bar Association—Bloethe Tax School, December 6, 2019 (speaker)
- “Recent Tax Law Changes,” Polk County Women Attorneys Luncheon, Des Moines (January 31, 2018) (speaker)
- “IRS Form 1023 and 1024 Procedures (and Problems),” National Business Institute Seminar, Tax Exempt Organizations Boot Camp, Des Moines (November 6, 2017) (speaker)
- “IRS Form 990 and UBIT/UBTI Compliance and Mistakes,” National Business Institute Seminar, Tax Exempt Organizations Boot Camp, Des Moines (November 6, 2017) (co-speaker)

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Professional & Community Affiliations

- American Bar Association
- Iowa State Bar Association, committee member, Bloethe Tax School; Taxation Section Council
- Polk County Bar Association
- Iowa State Bar Review School, Inc., treasurer/director, 2013–present

Bar Admissions

- Iowa



Dwayne Vande Krol

“It’s extremely rewarding to assist my clients with the tax aspects of large, or even once-in-a-lifetime, transactions.”

Dwayne Vande Krol spent 15 years at international accounting firm Deloitte & Touche, LLP, representing clients in tax-related areas. Midway through his career at Deloitte, Dwayne began working a flexible schedule to take law school classes and earn his degree. When he moved from the practice of accounting to the practice of law, Dwayne joined Nyemaster.

A main focus of Dwayne’s practice is assisting clients with [tax issues](#) associated with major business transactions, such as mergers, acquisitions, expansions, and reorganizations. He helps businesses with the tax issues involved in structuring deals, negotiating stock and asset transfer agreements, drafting operating agreements and other governance documents, and participating in tax credits and incentives programs. Dwayne also represents clients in [tax controversies and disputes](#), advising corporations and individuals being audited by the Internal Revenue Service, the Iowa Department of Revenue, or other taxing authorities.

“Federal, state, and local taxes are usually among the largest expenses incurred by businesses and individuals and, thus, are a driving force behind major financial decisions,” he says. “By helping my clients structure transactions in the most tax-efficient manner, I get integrally involved in those decisions, which is very rewarding.”

Representative Transactions

- Consulting related to state and local tax credits and incentives agreements for economic development projects, including:
 - \$44 million acquisition and renovation of tire manufacturing plant
 - \$16 million construction of warehouse and distribution facility
 - \$320 million construction of lysine production facility
 - \$1.8 billion construction of fertilizer manufacturing plant
 - \$21 million acquisition and renovation of biofuel production facility.

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Recognition

- AV Preeminent, peer rated for highest level of professional excellence, Martindale-Hubbell
- The Best Lawyers in America®, Tax Law, 2013-2026
- The Best Lawyers in America®, Lawyer of the Year, Tax Law, Des Moines, 2017, 2025
- Alumni Medal, Iowa State University Alumni Association, 2013
- Honoree, *Des Moines Business Record* Forty Under 40, 2008
- Order of the Coif

Bar Admissions

- Iowa



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Ames Office

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Cedar Rapids Office

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