Samantha Sewall

Of Counsel

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Samantha Sewall is of counsel in the Washington, D.C. office of Gibson Dunn and a member of the firm's International Trade Advisory and Enforcement Practice Group. She has particular depth in U.S. antiboycott compliance and enforcement, and she leads the drafting of the U.S. chapter of the International Comparative Legal Guide: Sanctions Laws and Regulations.

Samantha advises clients on U.S. economic sanctions, export controls, antiboycott laws, and customs and tariff matters, drawing on more than a decade of practice at the intersection of global trade, foreign policy, and national security. She represents clients before the Office of Foreign Assets Control (OFAC), the Bureau of Industry and Security (BIS) and its Office of Antiboycott Compliance, the Directorate of Defense Trade Controls (DDTC), the Department of Justice, and U.S. Customs and Border Protection (CBP), including by responding to administrative subpoenas and proposed enforcement actions, preparing voluntary self-disclosures and prior disclosures, and seeking specific licenses and interpretive guidance.

Representative engagements:

- Securing OFAC's withdrawal of a proposed civil penalty and the closure of all open investigations with cautionary letters for a global money services business
- Obtaining a warning letter in lieu of proposed charges for a U.S. banking subsidiary in an antiboycott enforcement matter before BIS
- Completing a post-violation antiboycott compliance agreement for a global shipping company
- Resolving without penalty an export control voluntary self-disclosure for a global specialty chemicals company.
- Advised a non-U.S. manufacturer in joint DOJ and OFAC enforcement proceedings involving North Korea sanctions
- Obtained specific licenses from OFAC, including for new investments in Venezuela's energy sector and for healthcare-related services to persons resident in comprehensively sanctioned countries.

She regularly leads international trade due diligence in M&A, private equity, and financing transactions. Her clients span financial institutions, payments and fintech, technology and cloud computing, internet infrastructure, aerospace and defense, energy, hospitality, life sciences, maritime shipping and insurance, investment management, sovereign wealth funds, and philanthropic foundations. She has advised on matters involving Russia, Belarus, Iran, Cuba, North Korea, Venezuela, Syria, China, and the Gulf region.

She is particularly experienced in antiboycott matters, including advising-bank obligations in trade finance transactions, novel boycott-related requests arising in cloud and digital

Capabilities

International Trade Advisory and Enforcement
Financial Institutions
Fintech and Digital Assets
National Security
Sanctions and Export Enforcement
White Collar Defense and Investigations

Credentials

Education

Georgetown University - 2012 Juris Doctor
Patrick Henry College - 2008 Bachelor of Arts

Admissions

District of Columbia Bar
Virginia Bar

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services, the removal of clients from the Commerce Department's Boycott Requester List, and the design of antiboycott compliance programs and training for global banks and multinationals.

Samantha maintains an active *pro bono* practice advising humanitarian, human rights, and civil society organizations on sanctions and export controls. That work has included export controls training for international humanitarian organizations and on encryption and cyber-surveillance technologies, licensing support for the delivery of communications equipment to Syria, advice regarding U.S. sanctions related to the International Criminal Court, support for advocacy seeking Global Magnitsky sanctions, and securing an international development foundation's removal from the Boycott Requester List. She has also assisted non-profit organizations understand the impact of U.S. sanctions on their work related to Afghanistan and supported an international rule-of-law NGO's training efforts to combat human trafficking and forced labor.

In addition to her practice, Samantha frequently writes and speaks on sanctions, export controls, antiboycott, and tariff developments. She has led the drafting of the ICLG U.S. sanctions chapter for two consecutive editions and authors the antiboycott and customs sections of Gibson Dunn's annual International Trade Year-End Update. She has served as faculty at Georgetown Law's Global Trade Academy and as a guest lecturer at the U.S. Department of State's Foreign Service Institute.

Before joining Gibson Dunn, Samantha was an associate in the international trade and investment practice group of a large international law firm, and she then served as a Political-Economic Program Assistant supporting the U.S. Embassy in Côte d'Ivoire. She has completed in-house secondments to the international trade legal team of a global technology company and, while at her prior firm, to a top-10 global medical device manufacturer. Samantha earned her J.D. *magna cum laude* from Georgetown University Law Center, where she was elected to the Order of the Coif and was a member of the *Georgetown Law Journal*, and her B.A. in Political Theory from Patrick Henry College. She is admitted to practice in the District of Columbia and the Commonwealth of Virginia.

Speaking Engagements and Publications

- Moderator, "Legal Developments in Russia-Related Sanctions," Business and Finance Law Review Symposium, The George Washington University Law School (Apr. 13, 2024)
- Global Trade Academy, Georgetown Law Institute of International Economic Law – Faculty Member (Apr. and Nov. 2025, Oct. 2026)
- Lecturer, "Everything You Ever Wanted to Know About Sanctions but Were Afraid to Ask," Foreign Service Institute, U.S. Department of State (Aug. 3, 2026)
- Panelist, "Supreme Court Tariff Decision – Key Implications and What's Next," Gibson Dunn Webcast (Feb. 23, 2026)
- Panelist, "BSA/AML, Sanctions & Export Controls Enforcement and Compliance Annual Update," Gibson Dunn Webcast (Feb. 4, 2026)
- Panelist, "US–Venezuela Crisis and Its Regional Consequences," World Salon Fireside News Roundtable (Jan. 16, 2026)
- Panelist, "Economic Security Tools: Sanctions and Export Controls," 2025 Global Trade Academy, Georgetown Law Institute of International Economic Law (Nov. 6, 2025)
- Lecturer, "Economic Sanctions and Export Controls in an Age of Geopolitical Rivalry," Global Trade Academy, Georgetown Law Institute of International Economic Law (Apr. 29, 2025)
- Moderator, "Trends in Export Control Enforcement," Gibson Dunn Webcast (June 4, 2024)
- Lecturer, "Everything You Ever Wanted to Know About U.S. Sanctions…But Were Afraid to Ask," Foreign Service Institute, U.S. Department of State (Mar. 27, 2023)

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- Moderator, “Fireside Chat on Export Control Enforcement with Assistant Secretary Matthew S. Axelrod,” ABA International Law Section (Dec. 15, 2022)
- Panelist, “CFIUS Enforcement Guidelines: First-Ever Guidance on Enforcement and Penalties in U.S. National Security Reviews of FDI,” Gibson Dunn Webcast (Dec. 13, 2022)
- Panelist, “2020 Sanctions and Export Controls Update,” Gibson Dunn Webcast (Oct. 15, 2020)
- Featured Speaker, “OFAC’s Heightened Enforcement Trends: Practical Compliance Tips and Strategies,” The Knowledge Group (June 30, 2020)

Coauthored Publications

- *International Comparative Legal Guide: Sanctions Laws and Regulations* – Lead Author, U.S.A. Chapter (2026 and 2027 editions)
- “Navigating the Crossfire: US Sanctions, Export Controls and Geopolitical Risk in the Asia-Pacific,” *Global Investigations Review* (2026)
- “Sanctions Enforcement Trends in the Era of COVID-19,” *The Review of Securities & Commodities Regulation* (Feb. 24, 2021)

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