

LOS ANGELES BUSINESS JOURNAL

FASHION AWARDS

PROFESSIONAL SERVICE PROVIDER OF THE YEAR AWARD

PROFESSIONAL SERVICE PROVIDER OF THE YEAR AWARD HONOREE

RONALD FRIEDMAN

Partner
Marcum LLP

RONALD Friedman, CPA, is the national leader of Marcum LLP's Retail & Consumer Products practice. With this leadership role at the firm's National Retail/Consumer Products Industry group, he provides consulting services for closely held and emerging businesses in the apparel, manufacturing, distribution and retail industries.

Friedman works very closely with his clients, providing assistance with many aspects of their businesses. His services include forecasting and budgeting, profit enhancement, succession planning, exit strategies, preparation for sale of a business, assistance in procuring financing, and work-out and reorganization consulting. Friedman's expertise also includes assisting in the negotiations for the purchase or sale of a business.

For more than 30 years, Friedman has served as an expert witness in numerous apparel industry cases, ranging from valuations in divorce proceedings to disputes between partners in business dealings. He is often quoted in the media for his industry expertise with retail, manufacturing and distribution-driven companies in the retail/consumer products sector.

He is also dedicated to maintaining and enhancing his firm's trademark service. Foremost among this service is the commitment to look beyond the numbers and see the opportunity, challenges and solutions in every engagement. Creativity, innovation and teamwork are important facets of his approach to business.

Friedman exemplifies Marcum's mission, which is, as an organization of professionals, to understand the business of its clients, to help those clients identify their business and financial needs, and to provide the services that will help them achieve their business and personal financial goals. Friedman is committed to providing the most efficient and expeditious services, while always maintaining the highest ethical standards.

MARCUM
ACCOUNTANTS ▲ ADVISORS



PROFESSIONAL SERVICE PROVIDER FINALIST

MARK BRUTZKUS

Partner
Brutzkus, Gubner, Rozansky, Seror & Weber, LLP

For almost 30 years, Mark Brutzkus has successfully represented apparel, footwear and retail industry clients facing unique, industry-specific issues that only a seasoned attorney can efficiently address. From trademarks, copyrights, e-commerce and sourcing to distribution, labor compliance, mergers and acquisitions and regulatory concerns, Brutzkus, year after year, brings his wealth of legal and industry knowledge to every deal and dispute his clients face. In addition, he continues to build strong relationships with apparel, footwear and retail professionals so he can employ every tool possible to achieve the best results for those who hire him.

Brutzkus has significant experience defending apparel industry manufacturers in wage and hour claims, including AB 633 issues and joint liability matters, before the California Department of Industrial Relations, Division of Labor Standards Enforcement (DLSE) and the U.S. Department of Labor. He is also a recognized leader among apparel and garment professionals and in educational programs within the professional community.

BRUTZKUS GUBNER
Brutzkus Gubner Rozansky Seror Weber LLP

PROFESSIONAL SERVICE PROVIDER FINALIST

JAY MANGEL

Partner
Crowe Horwath, LLP

The story and history of Jay Mangel, a partner and CPA at Crowe Horwath, are synonymous with that of the past 30 years of the apparel industry in Los Angeles. Mangel's father was an apparel manufacturer and by the time he was 14 years old he was already working in the business. From a young age, Mangel knew that he wanted to work in the family business but also do something different than what his father did, not just manufacturing but rather focusing on the business side. Mangel is a CPA with real hands on apparel industry experience.

Over the years, Mangel has advised several of the companies that make up the fabric of the Apparel industry. He has also been instrumental in advising several of his clients in the sale of their business. Some of the more prominent transactions that he has advised on include Juicy Couture, Toms Shoes, Velvet and Junk Food, among others.

 **Crowe Horwath**