

# THE FOOD & BEVERAGE INDUSTRY IN L.A.

## A Roundtable Discussion



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**T**HE food and beverage industry as a whole is unique in many ways — and here in Los Angeles, where we have some of the best dining and food-for-purchase options in the nation, there's perhaps an even more finely tuned set of rules for success. Stir in an unpredictable economy and you've got a sector of Southern California business that continues to evolve as swiftly as any other. To make some sense of this exciting and unpredictable realm, the Los Angeles Business Journal has once again turned to some of the leading experts in the region — from the financial, legal and business perspectives — to get their diverse insights and assessments regarding the current state of the industry that Angelenos most certainly couldn't live without! ➡



## FOOD &amp; BEVERAGE ROUNDTABLE



'It is critical to ensure that your business is complying with California's wage and hour laws from the moment you open your doors. If you're not, the company may be exposed to class action lawsuits and face enormous penalties ...'

KALLEY AMAN

'On the opportunities front, California provides a receptive and expansive marketplace for innovative products and approaches and continues to be a trendsetter when it comes to the food and beverage sector.'

RACHEL WILKES BARCHIE



◆ **What are the most critical legal issues that a new start-up food/beverage company should allocate its limited resources to addressing at the very beginning, and what items can wait a while until additional funds have been secured?**

**AMAN:** It is critical to ensure that your business is complying with California's wage and hour laws from the moment you open your doors. If you're not, the company may be exposed to class action lawsuits and face enormous penalties that could jeopardize the company's future. There are a whole host of wage and hour issues affecting the food/beverage and hospitality industry and you must be aware of them early on. California wage and hour law is a complicated maze and what seems like a minor, technical violation can result in a lawsuit alleging millions of dollars. At the very least, you need to make sure employees are classified correctly, that non-exempt employees are paid minimum wage and overtime at the correct hourly rates, and that your company's policies and practices for providing meal and rest breaks meet the requirements under the law.

**COSTALES:** I'm probably biased on this point, but I would say to allocate resources toward legal compliance. The business needs to be set up correctly, all appropriate licenses need to be obtained, and training needs to occur to minimize risk of claims. While it is certainly true that all of these things take time and cost money, in my view it is well worth it. Moreover, if these things aren't in place at the outset, the company will not be very attractive to investors and lenders – which will make additional funding that much more difficult to secure.

**BARCHIE:** The founders should decide what type of entity best serves their needs, and follow the proper formalities regarding formation. At least one trademark filing should be done at the outset for the company's primary name and/or logo, in at least one class of goods or services. Later on, additional filings can be done for other names, logos, or taglines. If the company has a website on which it will be collecting personal information from consumers (e.g., a restaurant that allows online ordering, a food company that sells its products online), then a Privacy Policy is required by California law to be posted, and a Terms of Use is also highly recommended to protect the company from liability for online activities. Once open for business, the company should have written, compliant employment

policies, and should be cautious when classifying employees as exempt or non-exempt from overtime laws. Confidentiality agreements for employees with access are important.

◆ **How is food safety impacting the food and beverage industry?**

**GULLICKSON:** There is an increasing level of intolerance by the consumer for exposure to risk in their food supply. They want it fresh, they want it to look good, to be reasonably priced, and they want it free from contaminants, decay, discoloration, odors, etc. For a number of reasons there is a heightened level of awareness, and seemingly more press relating to contamination and recall. To those in the industry, it means the production and distribution tolerances have become much narrower, while managing the causes of contamination has increased in complexity.

◆ **What are the main challenges and opportunities facing food and beverage companies doing business in California compared to other states?**

**BARCHIE:** Labor laws in California are generally much more protective of employees than federal labor laws or the laws of other states. We help clients doing business in California keep up with ever-changing legislation and case law. The state's increasing minimum wage (\$9 as of July 1, 2014 and \$10 as of January 1, 2016) is a much-discussed complaint, and affects the pay not only of hourly employees but also of exempt managers whose salaries must be at least twice the minimum wage. Higher costs of entry and operation also prevail when it comes to acquiring and leasing real estate and meeting the requirements of intricate local land use regulations in developing facilities. On the opportunities front, California provides a receptive and expansive marketplace for innovative products and approaches and continues to be a trendsetter when it comes to the food and beverage sector.

◆ **Are there any licensing issues specific to California that out-of-state restaurant owner/operators need to be aware of?**

**COSTALES:** In the area of alcoholic beverages, there are plenty. Every state in this country has its own unique set of laws, rules and regulations

with respect to the retail sale of alcohol. In some states, retail sales are controlled by the government itself, while in others (like California) they are regulated by a state licensing system. My advice to anyone looking to start a retail business in California is to seek local counsel – preferably someone who is well versed in the Alcoholic Beverage Control Act and who has extensive experience in dealing with the Department of Alcoholic Beverage Control (ABC) – and to do so early. There are also local issues of which to be aware, such as zoning variances and conditional use permits for the sale/service of alcohol. An out-of-state operator should not come here to do business unprepared or unadvised.

**BARCHIE:** Overlapping layers of state and local agencies wield authority over restaurant operations. Municipalities typically require conditional use permits that can dictate hours of operation, parking arrangements, requirements for neighborhood compatibility and limitations on the service of alcohol and dancing and entertainment uses. Compliance with disability access requirements can add unanticipated costs to restaurant tenant improvements. Health department inspections and grading systems that rate the hygiene of operations can present particular hurdles due to inconsistent enforcement. Navigating the statewide Alcoholic Beverage Control system that governs liquor licenses presents its own challenges. The best advice is to start early, plan ahead and engage local professionals. As a Los Angeles firm, we help our clients tackle this maze of regulatory and licensing requirements.

◆ **What advice would you offer to an early-stage restaurant company seeking growth capital?**

**BARCHIE:** An early-stage company must answer four questions before starting to raise growth capital: 1) How much money do I need to raise? 2) Should I raise debt or equity or a combination? 3) Who do I want to raise it from? and 4) What am I willing to offer in exchange? Founders should create a detailed "use of funds" table, to understand how much money they need to accomplish their goals and to assure investors that the founders can execute on the business plan. Early-stage companies are typically not eligible for traditional bank loans, but industry "angel investors" willing to consider both debt (convertible notes) and equity investments understand restaurants' unique issues and can be ideal early investors. Founders should understand the difference between giving up eco-



## FOOD &amp; BEVERAGE ROUNDTABLE

'Owners and managers need to make sure that gift cards are not being used by minors or obviously intoxicated persons to purchase alcohol. Gift card programs, if implemented correctly, can be great – but if they are implemented incorrectly, they can be costly.'

MARCO D. COSTALES



'There has been news of litigation in the food industry, but certainly not limited to "all natural," the terms "organic" and "non-GMO" have also generated interest by the plaintiffs bar. There are significant challenges to those in the food industry in managing exposures to litigation around this issue.'

JEFF GULLICKSON



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nomic rights versus voting control; an investor can own more than 50% of the company economically, while the founders retain company control.

◆ **How is increased interest in natural and organic food products impacting food and beverage manufacturers and retailers?**

**COSTALES:** This interest is affecting how manufacturers – primarily craft brewers and distillers – create new and innovative products. I've been receiving many calls lately from start-up distillers who wish to infuse or rectify their distilled spirits with all sorts of different ingredients. This interest in natural and organic ingredients for alcoholic beverages often requires submitting proposed product formulas to regulators for approval. In addition, manufacturers need to develop ways in which to preserve their products to ensure maximum shelf life. As far as distributors and retailers go, in order to remain competitive, they will need to follow the consumer trends in this area, and try and stock inventory to meet demand generated by those trends.

◆ **Gift cards provide a significant source of revenue to restaurants. What are the most important issues associated with launching a gift card program (legal, accounting, etc.)?**

**BARCHIE:** Gift cards may not have an expiration date or any fees associated with it. Companies must ensure that their gift card program is not misleading or deceptive in any way, and that any relevant terms/conditions/restrictions are clearly and conspicuously disclosed. Additionally, under California law, no gift, prize, free goods, or other thing of value may be given away in connection with the sale, distribution, or sale and distribution of alcoholic beverages.

**COSTALES:** Restaurant owners and managers need to make sure that gift cards are not being sold at a discount or provided free of charge when customers purchase alcoholic drinks. Either of these practices could cause legal troubles, and the California ABC could impose sanctions. Sanctions could include fines, the suspension of the restaur-

ant's liquor license for a period of time or, in extreme situations, even the revocation of the liquor license. Owners and managers also need to make sure that gift cards are not being used by minors or obviously intoxicated persons to purchase alcohol. Gift card programs, if implemented correctly, can be great – but if they are implemented incorrectly, they can be costly.

◆ **In the food and beverage industry, is it a good idea to enter into arbitration agreements with employees?**

**BARCHIE:** Yes. Arbitration agreements allow a company to avoid a jury trial on employment claims. A jury waiver by itself is not enforceable, but an arbitration agreement is. Arbitrations are presided over by arbitrators (who are retired judges or experienced lawyers), not juries. A company can also eliminate the threat of a class action with an arbitration agreement containing a class action waiver. The availability of a class action lawsuit motivates plaintiffs' lawyers to bring claims in order to obtain a higher contingency fee. So, by eliminating both juries and class actions with an arbitration agreement, a company can greatly reduce both litigation costs and verdicts, and allow management to focus on the business.

**AMAN:** It depends. Some companies prefer staying in court because the employer must pay the arbitrator's entire fee and, in arbitration, the parties forfeit any real right to appeal in court. Other employers prefer arbitration to court to avoid jury trials and class action lawsuits. California courts were slow to enforce class action waivers in arbitration agreements, but the California Supreme Court just recently confirmed that they are enforceable in California. However, in the same decision, the California Supreme Court ruled that an arbitration agreement cannot contain a waiver of an employee's right to bring a representative action for certain civil penalties. This means that even if the employer and employee have an arbitration agreement with an enforceable class action waiver, the employee may continue to pursue civil penalties in court on behalf of all aggrieved employees. Employers must carefully consider these and other

issues before deciding whether to enter into arbitration agreements.

◆ **There has been a lot of news in recent times about class action litigation regarding false advertising – specifically with the use of the term "all natural." What should food and beverage industry companies be aware of on this front and are there preventive measures that every company should take?**

**GULLICKSON:** Indeed there has been news of litigation in the food industry, but certainly not limited to "all natural," the terms "organic" and "non-GMO" have also generated interest by the plaintiffs bar. There are two significant challenges to those in the food industry in managing exposures to litigation around this issue. First, what does your label and advertising state, and not just limited to print, it includes broadcast and social media. If you state so, it better be true. Second is the lack of guidance from the FDA and other government agencies to provide standards for these terms, which unfortunately leaves room for interpretation. If your label states one or a combination of the above terms, then it is incumbent on you to guarantee that not just your product, but also that of every ingredient you use can stand up to the term. You'll need to be able to prove it, with every production run, and with every product. For example, the use of a specific flavoring must be the same state as that which you label and advertise your product. By the way, this is a complex area of coverage when it comes to your insurance coverage.

**AMAN:** Despite the wave of class actions, there still is no objective definition of "all natural" as the term applies to labeling of food and beverages. The cases usually turn on whether a consumer could be misled by the use of "all-natural" and companies have many potential defenses, including lack of standing and, in some cases, FDA preemption. While there is still a lot of uncertainty in the courts, companies should, at a minimum, list all ingredients clearly on the packaging of the product and, if they use "all natural" or similar claims on the packaging, those statements should be placed in close proximity to the list of ingredients and nutritional information.



## FOOD &amp; BEVERAGE ROUNDTABLE

**'Consumers are more diverse, and are increasingly aware, concerned and educated about their food. The products offered today are increasingly complex, and they are developed and introduced faster.'**

JEFF GULLICKSON



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◆ **There seems to be an increasing number of food contamination stories, why is that?**

**GULLICKSON:** There are a number of reasons for the perceived increase in contamination and recall events. Consumers are more diverse, and are increasingly aware, concerned and educated about their food. The products offered today are increasingly complex, and they are developed and introduced faster. The pressure on manufacturers and distributors to drive down the cost of production, while balancing the time to market and ensuring product quality is more intense than ever. The supply chain is more complex and inter-linked, and it's global in scope. Although the main product may be local, the spices, seasonings and additives may come from anywhere. There are more lawsuits, and more visibility through the media. For example the latest trend is lawsuits pursuing claims of non-GMO labeling. Finally, there are better testing procedures, which is a double edge sword. It holds the producer to a higher level, while also giving a plaintiff access to scientific evidence. Contamination is a rapidly evolving risk in the food industry, and therefore, the insurance coverages offered as well.

◆ **How much detail should I know about my supply chain?**

**COSTALES:** With respect to alcoholic beverages, it is essential for retailers to make sure that their distributors are properly licensed by the ABC and to keep accurate books and records with respect to purchases. Retailers also need to know (and, when needed, enforce) their rights when it comes to

inventory that is damaged in transit or is of unacceptable quality (e.g., beer or wine that has "gone bad" and is no longer servable to customers). In addition, retailers may wish to reach out to suppliers that are manufacturers to conduct special events like instructional tastings at their establishments. These events not only can help strengthen the business relationship, but also can be a major driver for the retailers' business.

**GULLICKSON:** If you are a restaurant, and dependent upon a small number of suppliers, the answer differs from that of a manufacturer or processor. A global insurer, the Zurich, conducts a survey annually and addresses the topic of supply chain dynamics. In the 2013 survey, 75% of respondents do not have full visibility of their supply chain, or disruption level consequences. Also, 75% of respondents experienced at least one incident of disruption, and 42% of disruptions originated below Tier 1. It is suggested if you don't have visibility of your supply chain, you seek the help of a qualified independent resource, such as a CPA, with experience in supply chain audits.

◆ **What are the top causes to supply chain disruption?**

**GULLICKSON:** It depends upon where the ingredient and supplier is located globally. This may seem insignificant with the amount of food sourced here in CA, but as the supply chain has become more interdependent and global, it matters. Here in the US, the top 5 causes are: Adverse Weather, Unplanned Information or Telecom outage, a disruption to the Transportation Network, a Product

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Quality incident, and Loss of Talent / Skills. The consequences of such disruption have both hard and soft costs associated. It can be a product withdrawal, a product delay, loss of productivity, customer complaints, or damage to your brand / reputation / or image, just to name a few. The question is, can a disruption of your supply chain be measured, and can the risk be mitigated, retained as a business risk, or the risk of such disruptions transferred?

◆ **What are some of the causes of product contamination in the food industry?**

**GULLICKSON:** In no particular order, contamination can be Microbial, when bacteria enter the production process either directly or through cross contamination. It can be environmental, such as foreign material (glass, metal, etc.), or chemical agents. It can be human element, such as mislabeling, mismanufacturing, improper handling, extortion or tampering. Finally, it can fall into the "all other" category of refrigerant breakdown or contamination, fire or water damage, or the result of a natural disaster, such as a windstorm or earthquake.

◆ **Wage and hour class actions are also becoming widespread and can impact restaurants of all sizes - from solo to national chains, and can likely devastate smaller establishments. What are some preventive measures restaurants can take?**

**AMAN:** The number one way to prevent class actions is to have experienced legal counsel audit

the company's written employment policies and actual practices to ensure that they comply with the law. California's employment laws are complex and the literal wording of the laws rarely provide clear or complete guidance on how to comply. Do not take the risk that your policies are "good enough" only to find yourself defending a class action down the road. Invest the money upfront to develop sound policies and practices, which will be a fraction of the cost of defending a class action lawsuit.

**BARCHIE:** Arbitration agreements that prohibit class actions have been found to be enforceable, so we recommend that our restaurant clients enter into arbitration agreements with their employees. It is also critical for a restaurant to have written policies - for example, on meal and rest periods - that comply with state and federal law, and to train restaurant managers and supervisors so that those policies are properly enforced. When there is a legally compliant written policy in place, class actions are much less likely to be allowed to proceed because each employee would need to offer separate evidence that the policies were not followed in his or her case - which is not appropriate for a class action.

◆ **How important is it to train restaurant managers on workplace legal matters before they become lawsuits?**

**COSTALES:** In a word, critical. There are an enormous amount of legal land mines for restaurants. The most obvious ones are in the employment

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MARCO D. COSTALES



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KALLEY AMAN



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and work place areas, but there are also unique issues surrounding Proposition 65 compliance (posting warning signs about certain chemicals found in foods, beverages, glassware, etc.) and the sale/service of alcoholic beverages. Where alcohol is involved, restaurant managers need to be well trained to avoid any service to minors or obviously intoxicated customers. Penalties for doing so can be severe, and ultimately can result in the loss of the restaurant's liquor license. We always tell our retail clients to take advantage of the ABC's "L.E.A.D." (Licensee Education on Alcohol and Drugs) training for managers and staff. This training is free of charge, and allows the owner to demonstrate that it is a standard part of its operations — even if a problem arises in the future.

**BARCHIE:** Restaurant managers are the first line of defense because they are the ones on the ground enforcing the company's policies. Particularly in smaller operations without dedicated Human Resources staff, and when problems occur outside of traditional business hours, we see that managers end up handling the bulk of personnel issues and fielding complaints of harassment or discrimination. If the manager doesn't know what the law is, or hasn't been trained on how to handle issues as they arise, complaints can quickly snowball into litigation.

◆ Restaurant companies frequently complain about the complexity of liquor licensing procedures at the California Department of Alcoholic Beverage Control,

the time it takes to issue licenses, and the amount of disclosure required by private equity funds that take small interests in the proposed licensees. Can anything be done to expedite licensing procedures?

**COSTALES:** While many ABC District Offices are getting better in this regard, we continue to hear this complaint. Because ABC District Offices operate somewhat differently from each other, one way to streamline the process is to work with an advisor who knows the staff and personnel at the District Office handling your license issues. For licensees that have multiple locations, the ABC routinely grants special status ("P12"/"P12-A") to reduce the paperwork required for changes in officers, directors and certain owners. Last year the ABC issued a set of guidelines with respect to mass transfer applications filed by large restaurant chains with multiple California units in an effort to expedite its processes. Finally, with respect to private equity funds, the ABC now has a form intended to minimize disclosure requirements. We successfully used the form for a private equity client investing in a large retail chain.

◆ What are some of the best ways for a food and beverage company to build its brand and elevate itself from the competition?

**BARCHIE:** The critical element is to distill the product/company's value proposition and then clearly and consistently communicate it in a manner that can be best understood and retained by the various

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target audiences, which include distributors, retailers, end-customers, investors and others. One way is to emphasize unique features and benefits (e.g., functional food product). Another is to promote a principle that you stand for (e.g., Whole Foods or Toms Shoes) and related cause marketing. A third is to seek out celebrities/athletes that can serve as brand ambassadors or sponsors, or around whom a product line can be branded (e.g., Smart Water). Co-promotion with an aligned company (whether within or without the food and beverage industry) can serve the same function. Registering trademarks and use of social media is key.

◆ **How has social media played a role in the food and beverage industry?**

**COSTALES:** Industry players continue to use social media outlets to attract new customers, monitor customer satisfaction and improve brand awareness. Facebook and Twitter seem to be the primary sites for this, although there are new ones being used as well. Crowd funding sites continue to be used to help fund initial operations or to provide cash for improvements, capital needs, etc. While this certainly is becoming mainstream, the alcoholic beverage regulators (both at the federal and state levels) are trying to keep up. The regulators' principal concerns are preventing solicitations and sales to minors, as well as avoid "tied-house" situations (i.e., where common interests control both retailers and suppliers). We continue to caution our clients in both of these areas.

◆ **What tax planning strategies are available to the food and beverage industry?**

**BARCHIE:** Tax planning for food and beverage companies is critical throughout each company's lifecycle, beginning at the formation stage with basics such as entity selection and structuring issues (i.e., ideal location for intellectual property and related intra-company license and royalty agreements). During its operating phase, a company needs to consider whether it is maximizing tax credits (i.e., with respect to research and development of new food products, package design, or enterprise zone hiring) as well as depreciation and amortization deductions. Finally, as in all industries, there are important tax considerations in connection with a liquidity event, such as the tax implications of a sale of assets as compared to a sale of equity, as well as rollovers of assets or equity into new entities.

◆ **What are some of the newest consumer trends affecting the industry today?**

**COSTALES:** In addition to social media for advertising and branding purposes, the next big trend in the alcohol industry is craft distilling. As was the case with wine about a decade ago, and as has been the case with craft beer over the last few years, consumer demand for new products and variety have created a new industry sector. There are plenty of creative entrepreneurs who want to showcase handcrafted vodkas, whiskeys, bourbons and other distilled spirits at retail outlets. I expect to see more of these products at restaurants, bars and even retail stores over the next several years. Because distilled spirits are treated differently than wine and beer, this will bring a unique set of challenges.

# CFO

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