

Serving the jewelry industry has long been an area of specialization for Marks Paneth & Shron LLP (MP&S). The MP&S professionals who focus on serving the jewelry industry offer an unmatched breadth and depth of experience serving domestic and international clients across all industry segments.

MP&S provides a wide range of services to the jewelry industry. We assist these clients with traditional attest functions, such as audits, reviews and compilations, and with obtaining financing as well as consulting and strategic planning.

Our practitioners have advised clients on structuring, negotiating and facilitating mergers and acquisitions. We work with both buyers and sellers and have also provided restructuring services for companies who find themselves in financial difficulty.

Our firm has a strong domestic and international client base. Our professionals regularly perform audit and attest functions for U.S. companies owned by foreign jewelry groups. They have advised major foreign corporations entering the U.S. market as well as U.S. businesses operating abroad on their cross border transactions.

We have served as expert witnesses, providing testimony in cases involving the jewelry industry, as well as financial advisors to vendor groups seeking to better understand the financial condition of lenders and structure a payment plan to recover the amounts owed to them. Our professionals have also lectured and published on a variety of topics that resonate with the industry and actively participate in industry events and trade shows.

In addition to serving jewelry retailers, manufacturers and wholesalers, MP&S works closely with companies that support the jewelry industry. For example, our clients also include banks and financial institutions.

Areas of Specialty:

- Manufacturers and Wholesalers of Diamond Jewelry
- Loose Stone Dealers
- Importers of Gold Jewelry

Services Offered:

- Financial Modeling and Cash Flow Projections
- Mergers and Acquisitions
- Workouts
- Review of Partnership, Operating, and Stockholder Agreements
- Assistance with Negotiating Letters of Intent
- Financial Advisory Services to Companies and Vendor Groups
- Review of Operating Expenses
- Review of Financing Arrangements and Facilitation of New Financing

Services Offered (Continued):

- Analysis of the Jewelry Market and the Retail Environment
- Analysis of Domestic Manufacturing versus Importing
- Analysis of Profitability of Memo Programs
- Development or Improvement of Inventory and Cash Management Controls
- Evaluation of Inventory Valuation Methods
- Purchase or Lease Decisions
- IRC Section 263A – Uniform Capitalization Issues