



## Fueling Your Future

You Deliver Power to Your Customers.  
We Give You the Power to Do More.

March 2025 Issue

## Robert Levene Joins Energy Practice Group at Gray, Gray, & Gray



*"Having Rob Levene join us as a consultant to help our clients solve operational issues is an important expansion of our services to energy dealers and HVAC companies across the country,"* said Martin Kirshner, CPA, MSA, the partner leading Gray, Gray & Gray's Energy Practice Group. *"Rob's own successful experience and deep understanding of how an efficient company runs will help us deliver an even broader application of 'The Power of More®' for our clients."*

[Gray, Gray & Gray, LLP](#) has announced that [Robert Levene](#), former President & CEO of Levco Energy (Trumbull, CT) has joined the firm's Energy Practice Group as a consultant, serving as Director of [Operational Consulting](#). Levene comes to Gray, Gray & Gray after running his family's energy company for 45 years.

Levene will work with the firm's clients in the propane, heating oil and HVAC fields to resolve issues, remove roadblocks, and improve day-to-day operational efficiency, as well as assist in long-term strategic planning. Among the support he will be able to provide are market research and competitive analysis, facilitation of company retreats, development of business plans, establishing an external board of advisors, and developing a more robust recruitment and retention process.

Gray, Gray & Gray is ranked among the country's Top 200 accounting firms by INSIDE Public Accounting magazine. The firm, which is celebrating its 80th anniversary in 2025, serves clients in a broad range of industries with a particular focus on energy distribution and HVAC businesses. For additional information, call (781) 407-0300 or visit [www.gggllp.com](http://www.gggllp.com).

LEARN MORE

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## UPCOMING WEBINAR: Lessons From This Cold Winter: What to Consider Going Forward

March 25, 2025, 1:00 - 1:45 PM  
Zoom

January 2025 marked the coldest winter in the U.S. in over a decade. It strained your people, systems and customer relationships.

Join us on March 25th for a 45-minute webinar featuring energy business advisors [Ben Gutkin](#) of Warm Thoughts Communications and [Marty Kirshner](#) of Gray, Gray & Gray.

They'll present ideas that can help you address the challenges and opportunities emerging from this winter.



### Key topics:

- Leveraging technology for greater efficiencies - from tank monitors to delivery management software, AI, and beyond
- Improving driver and technician recruiting – and ensuring you are properly staffed next winter
- Recovering customer trust - and preventing losses after winter
- Going on the offensive – how to add new customers who were disappointed by their current supplier's performance
- Analyzing and maximizing profits – the margin factor plus need-to-know financial and operational considerations of what to do with those profits
- And more!

REGISTER HERE

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## COMING SOON! Gray, Gray & Gray's 34th Annual Energy Industry Survey

At Gray, Gray & Gray, we are committed to bringing you key information to fuel your success, including our annual industry survey which provides vital information on fuel oil and propane industry standards of performance. For over three decades, your participation in our survey has been critical for developing a "snapshot" of the retail oil and propane industry, and we look forward to bringing you the 2025 edition next month!



Please watch your inbox for this year's survey coming soon!

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## THIS MONTH!

# Register for the Smart Business Dealmakers Boston Conference on March 20th

[The Smart Business Dealmakers Conference](#) connects thousands of local entrepreneurs, investors and advisers for a day of dynamic content and networking. With sessions ranging from raising capital to buying and selling companies to alternative asset investing, this month's conference will cover the breadth of the M&A landscape.

Gray, Gray & Gray is proud to be a co-sponsor for this major M&A event that will feature speaking engagements, networking, and panel discussions. Our very own Leading Partner, Jim DeLeo, is pleased to be moderating the following session. Check out the full session details below!



### Inside the Deal: A 360° View of Growth & Partnership (11:00-11:40am)

**Moderator:** [Jim DeLeo](#), Leading Partner, Gray, Gray & Gray

**Panelists:** [John Gardella](#), Shareholder, CMBG3 Law; [Dan Gerron](#), Principal, Gerron Group LLC; [Chris LeRoy](#), Managing Director, Truck 9 Partners; [Martin Mazzella](#), President, Ti-SALES, Inc.; [Kevin McCarthy](#), Managing Director, Truck 9 Partners

*Go behind the scenes of a strategic investment designed to fuel growth and expand business opportunities. Hear how a leadership team retained significant ownership while bringing in a capital partner to drive value creation and operational excellence. We'll explore how both sides structured the deal, navigated key decisions, and aligned on a shared vision for long-term success. Whether you're a buyer, seller, or investor, you'll learn key insights into building partnerships that accelerate growth without sacrificing continuity.*

[Click here](#) to view the full event agenda and be sure to register below. Use promo code GRAY250 to save \$250 off registration.

REGISTER TODAY

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## Upcoming Events

We are pleased to announce our participation at the following spring events.

**NPGA Southeastern Convention & International Propane Expo**  
**April 4 - 6, 2025**

Charlotte Convention Center, Charlotte, NC



Be sure to visit Gray, Gray & Gray's booth (#526) at this year's expo. We will also be co-presenting the following session:

**National Propane Survey Panel Discussion: What the Experts Say**

Friday, April 4, 2025, 12:30 pm - 1:45 pm

*Presenters: Marty Kirshner, CPA, MSA, Partner, Gray, Gray & Gray, LLP; Philip Baratz, CEO & Co-Founder, Angus Energy; Barrett Conway, Managing Director, Cetane Associates; David O'Connell, President, Wilson Oil & Propane; Richard Goldberg, President, Warm Thoughts Communications*

Thanks to your participation in Gray, Gray & Gray's annual Propane Industry Survey, we know which issues and challenges are most important to propane marketers across the country. We have brought together some of the best minds in the industry to offer analysis and advice on using data gleaned from the survey to help move your company forward. Our distinguished panelists are on propane's front lines, supporting dealers of all sizes, in all regions, to keep trucks rolling, propane flowing, and profits growing.

**Eastern Energy Expo**  
**May 18 - 21, 2025**  
**Atlantic City Convention Center, Atlantic City, NJ**



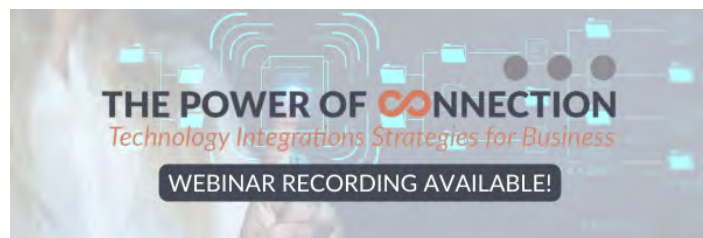
Be sure to visit Gray, Gray & Gray's booth (#611) at this year's expo. We will also be presenting an informational session - more details to come!

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## Webinar Recording Now Available!

We officially kicked off "The Power of Connection" webinar series with Demystifying Integrations and Automations! Thank you to everyone who joined in our session. **In case you missed this webinar or would like a refresher on the information shared, you can now access the recording online.** During this 30-minute session, we take a "big picture" approach to introduce you to software integrations as well as API basics which are the building blocks of integration. Check out a sneak peek of our first webinar of the series [HERE!](#)



Looking for more? The webinar series continues on April 22 with our next session, Integration Methods and Data Approaches! Learn more and register for upcoming webinars [HERE](#).

[ACCESS RECORDING](#)

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## Oil & Energy Magazine features "Developing a 5-Year Strategic Plan for Fuel Distributors" article

By Gray, Gray & Gray's Marty Kirshner



*Success lies in balancing traditional operational excellence with innovation and adaptation to changing market conditions*

The heating oil and propane distribution industry faces both challenges and opportunities as we move forward. After 17 years of advising fuel distributors, I have observed that companies with robust strategic plans consistently outperform their peers.

Here is my comprehensive approach to developing a five-year strategic plan that positions your fuel distribution business for long-term success.

[READ THE FULL ARTICLE](#)

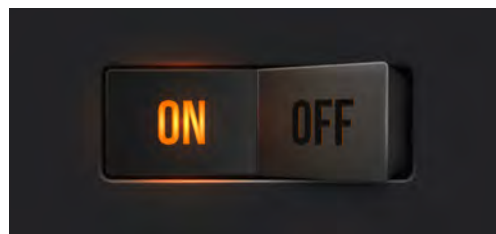
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## Latest Decision Creates New Deadline for Corporate Transparency Act Compliance

The on-again/off-again requirement for businesses to file a report of Beneficial Ownership Interest (BOI) to comply with the Corporate Transparency Act (CTA) is on again.

A series of back-and-forth injunctions in a Texas federal court has left companies unsure about when to file their corporate information with the Financial Crimes Enforcement Network (FinCEN). The latest court decision, announced on February 18, 2025, has reinstated the CTA's filing requirement after a pause of several weeks.



[LEARN MORE](#)

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Do you have a colleague that would like to receive our news?

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