

INSIDE Public Accounting

Excerpted in part
from the September
2011 Issue

The competitive advantage for accounting firm leaders since 1987

SPECIAL REPORT THE 2011 BEYOND THE IPA 100

INSIDE Public Accounting
2011 TOP
200
FIRMS

INSIDE Public Accounting is pleased to present its second annual ranking of 'Beyond the IPA 100' – firms ranking No. 101 – No. 200.

For more than 20 years, IPA has sustained a tradition of groundbreaking excellence by compiling the annual IPA 100 accounting firms, the IPA Best of the Best and IPA All-Stars. As the profession continues to grow and evolve, IPA will evolve with it. The IPA August 2011 issue identifies the IPA 100 – the 100 largest firms in the U.S., beginning with Deloitte at No. 1 (\$10.9 billion) and ending with No. 100, Yeo & Yeo (\$28.1 million).

In this second annual ranking of Beyond the IPA 100, we pick up where the August issue left off and identify firms ranking from No. 101 to No. 200. Minimum net revenue to make the Beyond the IPA 100 is just shy of \$13 million.

As IPA enters its third decade of analyzing and reporting on the profession, we look forward to working with these firms, as well as the many firms that have been a part of the IPA family over the years. With the tireless efforts of the IPA staff, associations, consultants and firms, Beyond the IPA 100 is the most up-to-date, published list available of this next tier of the nation's largest firms. No doubt we have missed some firms – either because they chose not to be identified or they simply were not on our radar screen.

Editorial Note: The following firm submitted basic net revenue data after IPA's survey deadline: North Hollywood, Calif.-based Miller, Kaplan, Arase & Co. LLP (FY10 net revenue of \$29.7 million). This submission does not affect the 2011 rankings, and we look forward to MKA's participation next year.

If you know of a firm in this Beyond the IPA 100 category, contact IPA at (317) 733-1920, or e-mail us at survey@plattgroupllc.com. ■IPA

INSIDE PUBLIC ACCOUNTING 2011 'BEYOND THE IPA 100'

THE LARGEST ACCOUNTING FIRMS IN THE U.S. BEYOND THE IPA 100 RANKED BY NET REVENUE

RANK

2011 RANK	FIRM / HEADQUARTERS	MP / CEO	NET REVENUE	ASSOC. AFFILIATION*
101	Baker Newman & Noyes LLC / Portland, Maine	Charlie Hahn	\$27,801,367	Baker Tilly International
102	Kahn, Litwin, Renza & Co. Ltd. / Providence, R.I.	Alan H. Litwin	\$27,632,956	Leading Edge Alliance
103	Reinsel Kuntz Leshner LLP / Lancaster, Pa.	J. Andrew Weidman	\$27,541,280	N/A
104	Padgett, Stratemann & Co. LLP / San Antonio, Texas	John E. Wright	\$27,377,601	McGladrey Alliance
105	Mountjoy Chilton Medley LLP / Louisville, Ky.	Diane Medley / Mike Mountjoy	\$27,228,100	Baker Tilly International
106	Perry-Smith LLP / Sacramento, Calif.	Robert T. Perry-Smith	\$27,200,000	N/A
107	Wolf & Company PC / Boston	Daniel P. Devasto	\$26,937,374	PKF International
108	Clark Nuber PS / Bellevue, Wash.	David Katri	\$25,583,675	Leading Edge Alliance
109	Brown Smith Wallace LLC / St. Louis	Harvey N. Wallace	\$25,332,000	Moore Stephens N.A. Inc.
110	Kreischer Miller / Horsham, Pa.	Stephen W. Christian	\$25,301,369	Leading Edge Alliance
111	Raich Ende Malter & Co. LLP / East Meadow, N.Y.	Ellis Ende	\$24,838,878	IGAF Polaris
112	Grassi & Co. / Jericho, N.Y.	Louis Grassi	\$24,726,598	Moore Stephens N.A. Inc.
113	Gallina LLP / Roseville, Calif.	Edmond E. Traille	\$24,370,371	N/A
114	Gursey Schneider LLP / Los Angeles	Stephan Wasserman	\$24,232,275	N/A
115	Bennett Thrasher PC / Atlanta	Michael Dukes	\$24,150,000	DFK International
116	Brown, Edwards & Company LLP / Bluefield, W. Va.	Domenic E. Pellillo	\$23,972,137	Leading Edge Alliance
117	Yount, Hyde & Barbour PC / Winchester, Va.	W. Mark Rudolph	\$23,831,943	Leading Edge Alliance
118	Windes & McClaughry Accountancy Corp. / Long Beach, Calif.	John L. Di Carlo	\$23,826,000	Baker Tilly International
119	Braver PC / Needham, Mass.	Dennis S. Pellecchia	\$23,698,872	MGI World
120	Feeley & Driscoll PC / Boston	Thomas M. Feeley / Michael J. Poirier	\$23,624,549	Praxity
121	Frost PLLC / Little Rock, Ark.	Cheryl F. Shuffield	\$23,137,696	Moore Stephens N.A. Inc.
122	Jackson Thornton & Co. PC / Montgomery, Ala.	Ned F. Sheffield	\$23,053,756	McGladrey Alliance
123	RBZ LLP / Los Angeles	David Roberts	\$22,954,000	JHI
124	Dean Dorton Allen Ford / Lexington, Ky.	Richard Dorton	\$22,420,790	Leading Edge Alliance / McGladrey Alliance
125	Moore Stephens Wurth Frazer and Torbet LLP / Brea, Calif.	Jeff Jones	\$22,060,984	Moore Stephens N.A. Inc.

*If firms do not report their association affiliation, IPA will request the data; IPA is not responsible for the accuracy of the firm's data.

Source: INSIDE Public Accounting / www.insidepublicaccounting.com

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126	Hemming Morse Inc. / San Francisco	D. Paul Regan	\$21,894,851	JHI
127	Brady, Martz & Associates PC / Grand Forks, N.D.	Ronald Johnke	\$21,652,686	McGladrey Alliance
128	Travis Wolff LLP / Dallas	Harold Gaar	\$21,444,549	Moore Stephens N.A. Inc.
129	HoganTaylor LLP / Tulsa, Okla.	Robert C. Vaught	\$21,089,522	BDO Seidman Alliance
130	Orba-Ostrow Reisin Berk & Abrams LTD / Chicago	Mark A. Thomson	\$21,000,000	BKR International
131	Keiter, Stephens, Hurst, Gary & Shreaves PC / Richmond, Va.	Lewis O. Hall	\$20,867,835	Leading Edge Alliance
132	Hutchinson and Bloodgood LLP / Glendale, Calif.	Richard A. Preciado	\$20,640,096	PKF International
133	Anderson ZurMuehlen / Helena, Mont.	Donald W. Laine	\$20,610,070	MSI Global Alliance
134	LaPorte Sehrt Romig Hand / Metairie, La.	William T. Mason III	\$20,593,737	McGladrey Alliance
135	Gainer, Donnelly & Desroches / Houston	George Hawkins	\$20,534,000	IGAF Polaris
136	Skoda Minotti / Mayfield Village, Ohio	Gregory J. Skoda	\$20,316,000	BDO Seidman Alliance
137	Johnson Lambert & Co. LLP / Falls Church, Va.	Deborah D. Lambert	\$20,238,091	N/A
138	REDW / Albuquerque, N.M.	Ron Rivera	\$19,799,414	N/A
139	Lutz & Company PC / Omaha, Neb.	Gary Witt	\$19,386,492	Leading Edge Alliance
140	Pannell Kerr Forster of Texas LP / Houston	Kenneth J. Guidry	\$19,384,870	Leading Edge Alliance / PKF International
141	Wilson Price Barranco Blankenship & Billingsley / Montgomery, Ala.	Chuck Jordan / Richard Stabler	\$19,369,236	Leading Edge Alliance
142	Boulay, Heutmaker, Zibell & Co. PLLP / Eden Prairie, Minn.	Mark DeNucci	\$19,365,576	IGAF Polaris
143	O'Sullivan Creel LLP / Pensacola, Fla.	J. Mort O'Sullivan III	\$18,905,299	Leading Edge Alliance
144	Hagen Streiff Newton & Oshiro PC ⁺ / Newport Beach, Calif.	Mark Newton	\$18,900,000	N/A
144	Somerset CPAs ⁺ / Indianapolis	Pat Early	\$18,900,000	BDO Seidman Alliance
146	Briggs & Veselka Co. / Bellaire, Texas	John C. Flatowicz	\$18,568,576	BKR International
147	Kostin, Ruffkess & Company LLC / Farmington, Conn.	Richard V. Kretz	\$18,430,000	Kreston International / Leading Edge Alliance
148	Buchbinder Tunick & Co. / New York, N.Y.	Harry Wendroff	\$18,004,000	Enterprise Worldwide
149	Green Hasson Janks / Los Angeles	Leon Janks	\$18,000,000	HLB International
150	Smith & Howard PC / Atlanta	John W. Lucht	\$17,876,941	BDO Seidman Alliance

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RANK				
2011	FIRM / HEADQUARTERS	MP / CEO	NET REVENUE	ASSOC. AFFILIATION*
151	Harb, Levy & Weiland LLP / San Francisco	John M. Williamson	\$17,834,979	Nexia International
152	GBQ Holdings LLC / Columbus, Ohio	Darci L. Congrove	\$17,779,737	BDO Seidman Alliance
153	Sax Macy Fromm & Co. PC / Clifton, N.J.	Robert Paz	\$17,733,000	McGladrey Alliance
154	Ellin & Tucker Chartered ⁺ / Baltimore	Edwin R. Brake	\$17,700,000	DFK International
155	Gelman, Rosenberg & Freedman PC / Bethesda, Md.	David F. Graling	\$17,646,514	CPAmerica International
156	Frost Ruttenberg & Rothblatt PC / Deerfield, Ill.	Richard S. Sgarlata	\$17,600,999	DFK International
157	Mize Houser & Company PA / Topeka, Kan.	N/A	\$17,554,924	BKR International
158	Cain, Watters & Associates PLLC / Dallas	Darrell W. Cain	\$17,509,649	N/A
159	Anders Minkler & Diehl LLP / St. Louis	Robert J. Minkler Jr.	\$16,818,068	CPA Associates Intl. Leading Edge Alliance
160	Geffen Mesher & Company PC / Portland, Ore.	Michael A. Rompa	\$16,626,508	DFK International
161	Moore Stephens Tiller LLC / Atlanta	Marcus G. Dowling	\$16,335,000	Moore Stephens N.A. Inc.
162	Johnson, Miller & Co. CPAs PC / Hobbs, N.M.	James W. Francis	\$16,318,452	BDO Seidman Alliance
163	Perkins & Company PC / Portland, Ore.	Gary W. Reynolds	\$16,184,176	BDO Seidman Alliance
164	Henry & Horne LLP / Tempe, Ariz.	Chuck Goodmiller / Chuck Inderieden	\$16,102,783	Leading Edge Alliance
165	Smith Elliott Kearns & Company LLC / Hagerstown, Md.	John R. Schnitzer	\$16,043,621	PKF International
166	EFP Rotenberg LLP ⁺ / Rochester, N.Y.	Thomas F. Englert	\$16,000,000	BDO Seidman Alliance
167	Windham Brannon PC / Atlanta	Charles L. McGimsey	\$15,961,736	AGN International N.A.
168	Gumbiner Savett Inc. / Santa Monica, Calif.	Michael M. Savoy	\$15,803,771	BKR International
169	Hood & Strong LLP / San Francisco	Robert J. Raffo	\$15,707,400	McGladrey Alliance
170	Asher & Company Ltd. / Philadelphia	Joseph W. Beach	\$15,642,000	Moore Stephens N.A. Inc.
171	BCG & Company / Akron, Ohio	David Brockman	\$15,428,433	IGAF Polaris
172	Lane Gorman Trubitt PLLC / Dallas	Bob Knight	\$15,317,706	Leading Edge Alliance
173	Untracht Early LLC / Florham Park, N.J.	Tracey Early	\$15,237,009	MGI World
174	Peterson Sullivan LLP / Seattle	Chris Russell	\$15,178,000	Moore Stephens N.A. Inc.
175	DiCicco, Gulman & Company LLP / Woburn, Mass.	Leonard N. DiCicco Jr.	\$14,964,920	Moore Stephens N.A. Inc.

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176	Sensiba San Filippo LLP [†] / Pleasanton, Calif.	John D. Sensiba	\$14,950,000	KS International
177	Janover LLC / Garden City, N.Y.	Mark K. Goodman	\$14,900,000	N/A
178	Smolin Lupin & Co. PA / Fairfield, N.J.	Theodore J. Dudek	\$14,780,000	BDO Seidman Alliance
179	BeachFleischman PC / Tucson, Ariz.	Bruce Beach	\$14,618,127	Leading Edge Alliance
180	Sellers, Richardson, Holman & West LLP / Birmingham, Ala.	J. Allen Dunn II	\$14,610,279	McGladrey Alliance
181	Gifford, Hillegass & Ingwersen LLP / Atlanta	Dick Ingwersen	\$14,575,750	Leading Edge Alliance
182	Bowman & Company LLP / Voorhees, N.J.	Henry J. Ludwigsen	\$14,443,993	N/A
183	MaloneBailey LLP / Houston	John C. Malone	\$14,300,000	Nexia International
184	Arnett & Foster PLLC / Charleston, W.Va.	Steven S. Robey	\$14,070,723	McGladrey Alliance
185	Gerson Preston Robinson & Co. PA / Miami Beach, Fla.	Richard C. Preston	\$14,000,000	N/A
186	Maloney + Novotny LLC / Cleveland	Matthew J. Maloney	\$13,809,309	Nexia International
187	Maxwell Locke & Ritter LLP / Austin, Texas	Steven Knebel	\$13,806,033	CPAmerica International
188	Metis Group LLC / New York, N.Y.	Glenn Friedman	\$13,769,560	INPACT Americas
189	Daszkal Bolton LLP / Boca Raton, Fla.	Michael I. Daszkal	\$13,749,984	AGN International N.A.
190	Kafoury, Armstrong & Co. / Reno, Nev.	Glen R. Wassmuth	\$13,638,010	Leading Edge Alliance
191	Gettry Marcus Stern & Lehrer CPA PC / Woodbury, N.Y.	Steven L. Marcus	\$13,619,775	IGAF Polaris
192	Greer & Walker LLP / Charlotte, N.C.	Charles T. Greer / Kevin P. Walker	\$13,523,206	PKF International
193	Gross, Mendelsohn & Associates PA / Baltimore	David A. Goldner	\$13,481,417	BKR International
194	KatzAbosch / Timonium, Md.	Mark Cissell	\$13,302,075	Leading Edge Alliance
195	GHP Horwath PC / Denver	Steven I. Levey	\$13,290,000	Crowe Horwath Int'l.
196	James Moore & Co. PL / Gainesville, Fla.	Ben I. Doerr Jr.	\$13,230,894	AGN International N.A.
197	Porter Keadle Moore LLP / Atlanta	H. Phillip Moore Jr.	\$13,134,300	PKF International
198	HLB Tautges Redpath Ltd. / White Bear Lake, Minn.	James S. Redpath	\$13,122,722	HLB International
199	OUM & Co. LLP ¹ / San Francisco	Chris S. Millias	\$13,000,000	BDO Seidman Alliance
200	Junkermier, Clark, Campanella, Stevens PC / Great Falls, Mont.	Jerry L. Lehman	\$12,972,000	N/A

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¹Changed named from Odenberg, Ullakko, Muranishi & Co., LLP.

Source: INSIDE Public Accounting / www.insidepublicaccounting.com

INSIDE Public Accounting

The competitive advantage for accounting firm leaders since 1987

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Information is everywhere, but INSIDE Public Accounting (IPA) stands above the rest. IPA provides insider information and unique insight and analysis by a team with decades of experience working with CPA firms. That's why accounting professionals since 1987 have turned to IPA, the profession's authoritative, independent newsletter of record. Every month, IPA provides firm leaders and key staff with in-depth articles from managing partners and top consultants, analysis of top issues, best practices, benchmarks, trends and much more.

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http://www.insidepublicaccounting.com/PDF/IPAs_Report_Card_Sample.pdf

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The IPA National Benchmarking Report is an unparalleled tool to benchmark your firm's fiscal and management performance against hundreds of accounting firms nationwide. More than 400 firms are highlighted in this year's report. Each of the 60+ detailed pages is broken out by firm size, geographical location and a line-by-line comparison of the 2011 Best of the Best firms.

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Nov. 15-16, 2011

Fees: \$1,295 first attendee; \$995 attl. attendees from same firm.

First Name: _____ Last Name: _____

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Firm Size: < \$10M \$10M-\$20M \$20M-\$40M \$40M-\$75M \$75M-\$150M >\$150M

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No. of Attendees from firm: 1- 2- 3- 4- More than (4) attendees please specify total amount _____

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Please select *one* breakout session for each of the symposium days.

Tuesday, November 15

- Getting Results *from* Partner Retreats
- Partner Compensation - Best Practices
- Growth Strategies of the Best of the Best
- The \$50 Million Secret: Transforming Your Firm into a Business Advisory Culture

Wednesday, November 16

- Implementing Technology Vision & Strategy
- Niche Growth: Thinking Outside *your* Borders
- Creating Synergy Within *your* Firm
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