

INSIDE Public Accounting

The competitive advantage for accounting firm leaders since 1987

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Special Supplement

IPA SPECIAL SUPPLEMENT THE 2013 IPA 200

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INSIDE Public Accounting is pleased to present its fourth annual ranking of the IPA 200 firms. With more than 500 firms participating in the IPA annual Survey and Analysis of Firms this year, along with many CPA firm associations contributing to the search to identify the IPA 200, this prestigious group joins the IPA 100 as *the* definitive ranking of the nation's largest public accounting firms.

"Success depends upon previous preparation, and without such preparation there is sure to be failure." – Confucius

INSIDE Public Accounting
2013 TOP 200 FIRMS

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THE 2013 IPA 200
RANKED BY U.S. NET REVENUE

| RANK | | FIRM / HEADQUARTERS | MP / CEO | NET REVENUE | ASSOCIATION |
|------|-----|--|-----------------------|--------------|---------------------------|
| '13 | '12 | | | | |
| 101 | 111 | Bennett Thrasher PC / Atlanta | Michael Dukes | \$29,880,032 | DFK International |
| 102 | 105 | Wolf & Company PC / Boston | Mark A. O'Connell | \$29,362,029 | PKF International |
| 103 | 112 | Brown Smith Wallace LLC / St. Louis | Harvey N. Wallace | \$29,250,000 | Moore Stephens N.A. Inc. |
| 104 | 107 | Padgett Stratemann & Co. LLP / San Antonio | John E. Wright | \$29,189,765 | McGladrey Alliance |
| 105 | 109 | Clark Nuber PS / Bellevue, Wash. | David Katri | \$29,173,486 | Leading Edge Alliance |
| 106 | NR | PBMares ¹ / Newport News, Va. | Alan S. Witt | \$28,515,199 | McGladrey Alliance |
| 107 | 133 | PYA / Knoxville, Tenn. | Edward V. Pershing | \$28,503,508 | NA |
| 108 | 106 | Baker Newman Noyes / Portland, Maine | Ellie Baker | \$27,650,657 | Baker Tilly International |
| 109 | 108 | Yeo & Yeo PC / Saginaw, Mich. | Thomas Hollerback | \$27,458,817 | Leading Edge Alliance |
| 110 | 114 | Kreischer Miller / Horsham, Pa. | Stephen W. Christian | \$26,629,518 | Leading Edge Alliance |
| 111 | 110 | Gursey Schneider LLP / Los Angeles | Stephan Wasserman | \$26,445,807 | NA |
| 112 | 121 | Brady Martz & Associates PC / Grand Forks, N.D. | Ronald Johnke | \$25,663,043 | McGladrey Alliance |
| 113 | 128 | Skoda Minotti / Mayfield Village, Ohio | Gregory J. Skoda | \$25,370,500 | BDO Seidman Alliance |
| 114 | 113 | Brown Edwards & Company LLP / Bluefield, W.V. | Domenic Pellillo | \$25,258,407 | Leading Edge Alliance |
| 115 | 142 | Anderson ZurMuehlen & Co. PC / Helena, Mont. | Don Laine | \$24,929,329 | MSI Global Alliance |
| 116 | 119 | RBZ LLP / Los Angeles | David Roberts | \$24,800,000 | JHI |
| 117 | 117 | Jackson Thornton / Montgomery, Ala. | Ned F. Sheffield | \$24,722,423 | McGladrey Alliance |
| 118 | 130 | Somerset CPAs PC / Indianapolis | Patrick J. Early | \$24,509,000 | BDO Seidman Alliance |
| 119 | 115 | Braver PC / Needham, Mass. | Dennis S. Pellecchia | \$24,288,338 | MGI Worldwide |
| 120 | 120 | Feeley & Driscoll PC / Boston | Thomas M. Feeley | \$24,215,989 | Praxity |
| 121 | 131 | Lutz / Omaha, Neb. | Gary Witt | \$23,986,934 | Leading Edge Alliance |
| 122 | 116 | Windes & McClaughry / Long Beach, Calif. | John L. Di Carlo | \$23,800,000 | Baker Tilly International |
| 123 | 125 | HoganTaylor LLP / Tulsa, Okla. | Randell B. Nail | \$23,657,271 | BDO Seidman Alliance |
| 124 | 157 | Anders Minkler Huber & Helm LLP ² / St. Louis | Robert J. Minkler Jr. | \$23,624,329 | Leading Edge Alliance |
| 125 | 126 | Boulay PLLP / Eden Prairie, Minn. | Mark DeNucci | \$23,138,867 | PrimeGlobal |

Key: For ranking purposes, net revenue for the IPA 200 includes revenue from mergers.

¹PBGH LLP and Witt Mares PLC merged in January 2013 to form PBMares. ²Anders Minkler Dehl and Huber Ring Helm & Co. merged in early 2013 to form Anders Minkler Huber & Helm. Anders Minkler Dehl ranked No. 157 in 2012.

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| '13 | '12 | | | | |
| 126 | 124 | Lurie Besikof Lapidus & Company LLP / Minneapolis | Beth Kieffer Leonard | \$23,000,000 | Leading Edge Alliance |
| 127 | 118 | Yount Hyde & Barbour PC / Winchester, Va. | Board of Directors | \$22,522,964 | Leading Edge Alliance |
| 128 | 123 | Frost PLLC / Little Rock, Ark. | Doug Richardson | \$22,150,346 | Moore Stephens N.A. Inc. |
| 129 | NR | Hagen Streiff Newton & Oshiro / Newport Beach, Calif. | Mark Newton | \$22,129,006 | NA |
| 130 | 127 | Dean Dorton Allen Ford / Lexington, Ky. | David Bundy | \$22,109,606 | Leading Edge Alliance / McGladrey Alliance |
| 131 | 141 | Briggs & Veselka Co. / Houston | John C. Flatowicz | \$22,102,074 | BKR International |
| 132 | 132 | Hutchinson and Bloodgood LLP / Glendale, Calif. | Richard Preciado | \$22,000,450 | PKF International |
| 133 | 145 | Sax Macy Fromm & Co. PC / Clifton, N.J. | Robert Paz | \$21,958,000 | McGladrey Alliance |
| 134 | 129 | LaPorte APAC / Metairie, La. | William T. Mason III | \$21,953,707 | McGladrey Alliance |
| 135 | 143 | GBQ Holdings LLC / Columbus, Ohio | Darci L. Congrove | \$21,940,766 | BDO Seidman Alliance |
| 136 | 139 | Green Hasson Janks LLP / Los Angeles | Leon C. Janks | \$21,797,000 | HLB International |
| 137 | 136 | Wolf & Company LLP / Oakbrook Terrace, Ill. | Russell L. Romanelli | \$21,795,524 | PKF International |
| 138 | NR | ORBA Ltd. / Chicago | Mark A. Thomson | \$21,792,752 | BKR International |
| 139 | 148 | Mize Houser & Company PA / Topeka, Kan. | Committee | \$21,633,506 | BKR International |
| 140 | 138 | Johnson Lambert LLP / Falls Church, Va. | Deborah D. Lambert | \$21,406,116 | NA |
| 141 | 144 | Redwitz Business Solutions ³ / Irvine, Calif. | Robert R. Redwitz | \$20,913,096 | AGN International N.A. |
| 142 | 134 | Keiter Stephens Hurst Gary & Shreaves / Richmond, Va. | Lewis O. Hall | \$20,750,582 | Leading Edge Alliance |
| 143 | 140 | Pannell Kerr Forster of Texas PC (PKF Texas) / Houston | Kenneth J. Guidry | \$20,218,854 | Leading Edge Alliance / PKF International |
| 144 | 186 | Arnett Foster Toothman PLLC ⁴ / Charleston, W.V. | Steven S. Robey | \$20,206,157 | McGladrey Alliance / PKF International |
| 145 | 122 | Windham Brannon PC / Atlanta | David Kloess | \$20,093,493 | AGN International N.A. |
| 146 | 147 | REDW LLC / Albuquerque, N.M. | Ron Rivera | \$19,814,151 | BDO Seidman Alliance |
| 147 | 149 | Gelman Rosenberg & Freedman / Bethesda, Md. | David Graling | \$19,632,146 | CPAmerica International |
| 148 | 137 | Gainer Donnelly LLP / Houston | George Hawkins | \$19,397,466 | PrimeGlobal |
| 149 | 135 | Hemming Morse LLP / San Francisco | Colin A. Johns | \$19,160,907 | JHI |
| 150 | 150 | Smith & Howard PC / Atlanta | John W. Lucht | \$18,760,141 | BDO Seidman Alliance |

Key: For ranking purposes, net revenue for the IPA 200 includes revenue from mergers.

³Changed name from Robert R. Redwitz & Co. ⁴Arnett & Foster and Toothman Rice merged in 2012 to form Arnett Foster Toothman. Arnett & Foster ranked 186 in 2012.

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| '13 | '12 | | | | |
| 151 | NR | VonLehman & Company Inc. / Fort Mitchell, Ky. | Brian Malthouse | \$18,750,104 | CPAmerica International |
| 152 | 153 | Cain Watters & Associates PLLC / Plano, Texas | Darrell W. Cain | \$18,683,844 | NA |
| 153 | 146 | Travis Wolff LLP / Dallas | Harold Gaar | \$18,679,616 | Moore Stephens N.A. Inc. |
| 154 | 155 | Henry & Horne LLP / Tempe, Ariz. | Chuck Goodmiller Chuck Inderieden | \$18,582,366 | Leading Edge Alliance |
| 155 | 151 | Perelson Weiner LLP / New York | Ronald G. Weiner | \$18,295,040 | PrimeGlobal |
| 156 | 154 | Perkins & Company PC / Portland, Ore. | Gary W. Reynolds | \$18,277,520 | BDO Seidman Alliance |
| 157 | 170 | Smolin Lupin & Co. PA / Fairfield, N.J. | Ted Dudek | \$18,171,876 | BDO Seidman Alliance |
| 158 | NR | White Nelson Diehl Evans LLP / Irvine, Calif. | Dave Doran | \$18,136,696 | BDO Seidman Alliance |
| 159 | 159 | Untracht Early LLC / Florham Park, N.J. | Tracey Early David Untracht | \$18,018,216 | MGI Worldwide |
| 160 | 156 | Johnson Miller & Co. CPAs PC / Hobbs, N.M. | James W. Francis | \$17,973,351 | BDO Seidman Alliance |
| 161 | NR | Frost Ruttenberg & Rothblatt PC / Deerfield, Ill. | Richard Sgarlata | \$17,847,763 | DFK International |
| 162 | 158 | Janover LLC / Garden City, N.Y. | Mark K. Goodman | \$17,647,000 | INAA Group |
| 163 | NR | Alexander Aronson Finning & Co. / Westborough, Mass. | Carla McCall Dave McManus | \$17,262,860 | IAPA International |
| 164 | 197 | GHP Horwath PC / Denver | Steven I. Levey | \$17,210,213 | Horwath International |
| 165 | 164 | DiCicco Gulman & Company LLP / Woburn, Mass. | Leonard DiCicco Jr. | \$17,085,519 | Moore Stephens N.A. Inc. |
| 166 | 178 | BeachFleischman PC / Tucson, Ariz. | Bruce Beach | \$16,749,125 | Leading Edge Alliance |
| 167 | 160 | Geffen Mesher / Portland, Ore. | Michael A. Rompa | \$16,685,196 | DFK International |
| 168 | 191 | Gross Mendelsohn & Associates PA / Baltimore | David A. Goldner | \$16,490,112 | BKR International |
| 169 | 165 | Peterson Sullivan LLP / Seattle | Chris Russell | \$16,462,000 | Moore Stephens N.A. Inc. |
| 170 | 199 | Matson and Isom / Chico, Calif. | James M. Holt | \$16,425,820 | BKR International |
| 171 | 183 | GreerWalker LLP / Charlotte, N.C. | Charles Greer | \$16,421,659 | PKF International |
| 172 | 163 | Smith Elliott Kearns & Company / Hagerstown, Md. | John R. Schnitzer | \$16,413,317 | PKF International |
| 173 | 193 | PMB Helin Donovan LLP / Austin, Texas | Tom Wilkinson | \$16,401,438 | Russell Bedford International |
| 174 | 179 | WebsterRogers LLP / Florence, S.C. | Debra Turner | \$16,371,321 | McGladrey Alliance |
| 175 | 169 | Maxwell Locke & Ritter LLP / Austin, Texas | Steven W. Knebel | \$16,357,236 | CPAmerica International |

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| '13 | '12 | | | | |
| 176 | 161 | Gumbiner Savett Inc. / Santa Monica, Calif. | Michael M. Savoy | \$16,281,466 | BKR International |
| 177 | 162 | Buchbinder Tunick & Company LLP / New York | Committee ⁵ | \$16,134,000 | Enterprise Worldwide |
| 178 | 177 | Sellers Richardson Holman & West / Birmingham, Ala. | Allen Dunn | \$16,120,747 | McGladrey Alliance |
| 179 | 168 | Gettry Marcus CPA PC / Woodbury, N.Y. | Steven L. Marcus | \$16,081,544 | PrimeGlobal |
| 180 | NR | Harper & Pearson Company PC / Houston | Richard B. Lynch | \$15,695,691 | CPAmerica International |
| 181 | NR | Kerkering Barberio & Co. / Sarasota, Fla. | Robert J. Lane | \$15,668,518 | Leading Edge Alliance |
| 182 | 167 | Lane Gorman Trubitt PLLC / Dallas | Bob Knight | \$15,610,453 | Leading Edge Alliance |
| 183 | 188 | Calibre CPA Group / Bethesda, Md. | James C. Kokolas | \$15,541,345 | KS International |
| 184 | 152 | Frazer LLP / Brea, Calif. | Jeff C. Jones | \$15,300,000 | Moore Stephens N.A. Inc. |
| 185 | 175 | Moore Stephens Tiller LLC / Atlanta | Marcus G. Dowling | \$15,094,000 | Moore Stephens N.A. Inc. |
| 186 | 184 | Daszkal Bolton LLP / Boca Raton, Fla. | Michael Daszkal | \$14,884,408 | AGN International N.A. |
| 187 | 172 | James Moore & Co. PL / Gainesville, Fla. | Carol A. Villemaire | \$14,793,810 | AGN International N.A. |
| 188 | 196 | Barfield Murphy Shank & Smith LLC / Birmingham, Ala. | Don Murphy | \$14,710,523 | BDO Siedman Alliance |
| 189 | 192 | HLB Tautges Redpath Ltd. / White Bear Lake, Minn. | James Redpath | \$14,672,996 | HLB International |
| 190 | 187 | Brady Ware / Dayton, Ohio | Brian P. Carr James E. Kaiser | \$14,630,656 | Leading Edge Alliance |
| 191 | 182 | Hood & Strong LLP / San Francisco | Robert J. Raffo | \$14,594,000 | McGladrey Alliance |
| 192 | 194 | BCG & Company / Akron, Ohio | David Brockman | \$14,588,305 | PrimeGlobal |
| 193 | 200 | Howard Wershbale & Co. / Cleveland | Stephen E. Stanisa | \$14,472,855 | PrimeGlobal |
| 194 | 188 | Gerson Preston Robinson & Co. / Miami Beach, Fla. | Richard C. Preston | \$14,300,000 | NA |
| 195 | 185 | Maillie LLP / Oaks, Pa. | D. Scott Detar | \$14,233,074 | NA |
| 196 | NR | Gray Gray & Gray LLP / Westwood, Mass. | C. Joseph Ciccarello | \$14,200,872 | CPAmerica International |
| 197 | NR | Smith & Gesteland LLP / Middleton, Wis. | Jeffrey Schleicher | \$14,197,982 | NA |
| 198 | 195 | Junkermier Clark Campanella Stevens / Great Falls, Mont. | Jerry L. Lehman | \$14,080,000 | NA |
| 199 | NR | Saltmarsh Cleaveland & Gund PA / Pensacola, Fla. | Ronald E. Jackson | \$14,010,802 | PKF International |
| 200 | NR | Adams Brown Beran & Ball Chtd. / Great Bend, Kan. | Brian C. Staats | \$13,997,293 | Leading Edge Alliance |

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⁵Greg Auteri, David Sands, John Zimmerman.

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