

INSIDE Public Accounting

TOP
200
FIRMS

The competitive advantage for accounting firm leaders since 1987

Special Report



INSIDE Public Accounting is pleased to present its inaugural 'Beyond The IPA Top 100' – the first ever ranking of the nation's Top 200 firms.

For more than 20 years, IPA has sustained a tradition of groundbreaking excellence by compiling the annual IPA Top 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 August 2010 issue identifies the IPA Top 100 – the 100 largest firms in the U.S., beginning with Deloitte at No. 1 (\$10.9 billion) and ending with No. 100, CCR LLP (\$29.7 million).

In this inaugural special report Beyond the IPA Top 100, we pick up where the August issue left off and identify firms ranking from No. 101 to No. 200. Minimum net revenue is just shy of \$13 million to make the list, which IPA plans to publish annually.

With the tireless efforts of the IPA staff, help from associations, consultants and firms, Beyond The IPA Top 100 is the most accurate 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 anyone's radar screen. We will work tirelessly to continue to improve upon this list in the years to come, and appreciate the cooperation of everyone who can help contribute to ensure the most accurate listing possible.

As IPA enters its third decade of analyzing and reporting on the profession, we look forward to working with these stellar firms, as well as all the firms that have been a part of the IPA family over many years. As we continue to grow, we look forward to welcoming new firms, telling their stories, sharing their successes and providing insight to all of our readers to help all firms – and the profession itself – continue to grow and evolve.

INSIDE PUBLIC ACCOUNTING THE 2010 'BEYOND THE TOP 100 FIRMS'

THE LARGEST ACCOUNTING FIRMS IN THE U.S. BEYOND THE TOP 100

RANKED BY U.S. NET REVENUE

| RANK | FIRM / HEADQUARTERS | MP / CEO | NET REVENUE | ASSOC. AFFILIATION |
|------|--|-----------------------|--------------|--|
| 101 | Padgett, Stratemann & Co. LLP / San Antonio, Texas | John E. Wright | \$28,238,999 | RSM McGladrey Network |
| 102 | Yeo & Yeo PC / Saginaw, Mich. | John M. Kunitzer | \$27,980,599 | Leading Edge Alliance |
| 103 | Perry-Smith LLP [†] / Sacramento, Calif. | Robert T. Perry-Smith | \$27,900,000 | N/A |
| 104 | Baker Newman & Noyes LLC / Portland, Maine | Charlie Hahn | \$27,442,786 | Baker Tilly Intl. |
| 105 | Honkamp Krueger & Co. PC / Dubuque, Iowa | Gregory C. Burbach | \$27,311,855 | Leading Edge Alliance |
| 106 | Wiss & Company LLP [†] / Livingston, N.J. | Jeffrey Campo | \$26,953,928 | Leading Edge Alliance |
| 107 | Clark Nuber PS / Bellevue, Wash. | Dave Katri | \$26,546,339 | Leading Edge Alliance |
| 108 | Macias Gini & O'Connell LLP / Sacramento, Calif. | Kevin J. O'Connell | \$26,400,227 | BDO Seidman Alliance |
| 109 | Brown Smith Wallace LLC / St. Louis | Harvey N. Wallace | \$26,400,000 | Moore Stephens N.A. Inc. |
| 110 | Reinsel Kuntz Leshner LLP / Lancaster, Pa. | J. Andrew Weidman | \$26,372,390 | N/A |
| 111 | Kahn, Litwin, Renza & Co. Ltd. / Providence, R.I. | Alan H. Litwin | \$25,932,417 | Leading Edge Alliance |
| 112 | Wolf & Company PC / Boston | Daniel P. Devasto | \$25,146,282 | PKF International |
| 113 | Feeley & Driscoll PC / Boston | Thomas M. Feeley | \$24,607,290 | Praxity |
| 114 | Yount, Hyde & Barbour PC / Winchester, Va. | W. Mark Rudolph | \$24,446,137 | Leading Edge Alliance |
| 115 | Gallina LLP / Roseville, Calif. | Edmond E. Traille | \$24,381,125 | N/A |
| 116 | Stonefield Josephson Inc. / Los Angeles | David Rice | \$24,290,863 | Leading Edge Alliance / DFK International |
| 117 | Kreischer Miller / Horsham, Pa. | Stephen W. Christian | \$24,018,052 | Leading Edge Alliance |
| 118 | Ostrow Reisin Berk & Abrams Ltd. / Chicago | Danielle Winkle | \$23,900,000 | BKR International |
| 119 | Bennett Thrasher PC / Atlanta | Michael Y. Dukes | \$23,500,000 | DFK International |
| 120 | Braver PC / Newton, Mass. | Patrick Riley | \$23,421,582 | MGI World |
| 121 | Brown, Edwards & Company LLP / Bluefield, W. Va. | Domenic E. Pellillo | \$23,379,303 | Leading Edge Alliance |
| 122 | Boulay, Heutmaker, Zibell & Co. PLLP / Minneapolis | Mark DeNucci | \$23,217,839 | IGAF Worldwide |
| 123 | Windes & McClaughry Accountancy Corp. / Long Beach, Calif. | John L. Di Carlo | \$23,153,000 | Baker Tilly Intl. |
| 124 | Hagen Streiff Newton & Oshiro PC / Newport Beach, Calif. | Mark Newton | \$23,000,000 | N/A |
| 125 | Raich Ende Malter & Co. LLP / East Meadow, N.Y. | Charles Raich | \$22,671,466 | IGAF Worldwide |

Editor's Note: [†] IPA Estimate.

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| RANK | FIRM / HEADQUARTERS | MP / CEO | NET REVENUE | ASSOC. AFFILIATION |
|------|--|--------------------------------------|--------------|--|
| 126 | RBZ LLP / Los Angeles | David Roberts | \$22,500,000 | JHI |
| 127 | Berenfeld Spritzer Shechter & Sheer / Coral Gables, Fla. | Emery Sheer | \$22,291,029 | IAPA |
| 128 | Grassi & Co. CPAs PC / Jericho, N.Y. | Louis C. Grassi | \$22,210,173 | Moore Stephens N.A. Inc. |
| 129 | Gumbiner Savett Inc. [†] / Santa Monica, Calif. | Michael M. Savoy | \$22,160,000 | BKR International |
| 130 | Hemming Morse Inc. / San Francisco | D. Paul Regan | \$22,109,229 | JHI |
| 131 | Wilson Price Barranco & Billingsley / Montgomery, Ala. | Chuck Jordan Richard Stabler | \$22,000,000 | Leading Edge Alliance |
| 132 | Hutchinson and Bloodgood LLP / Glendale, Calif. | Richard A. Preciado | \$21,844,372 | PKF International |
| 133 | Jackson Thornton & Co. PC / Montgomery, Ala. | Ned F. Sheffield | \$21,842,016 | N/A |
| 134 | Gursey Schneider LLP / Los Angeles | Stephan Wasserman | \$21,766,857 | N/A |
| 135 | Anderson ZurMuehlen / Helena, Mont. | Timothy J. Bartz | \$21,689,826 | MSI Global Alliance |
| 136 | HoganTaylor LLP / Tulsa, Okla. | Robert C. Vaught | \$21,404,200 | BDO Seidman Alliance |
| 137 | Gainer, Donnelly & Desroches LLP / Houston | David Sheives | \$21,300,000 | IGAF Worldwide |
| 138 | Travis Wolff & Company LLP / Dallas | Harold Gaar | \$20,872,596 | Moore Stephens N.A. Inc. |
| 139 | Kostin, Ruffkess & Company LLC / Farmington, Conn. | Richard V. Kretz | \$20,616,000 | Leading Edge Alliance / Kreston International |
| 140 | Pannell Kerr Forster of Texas PC / Houston | Kenneth J. Guidry | \$20,014,148 | PKF International / Leading Edge Alliance |
| 141 | Somerset CPAs / Indianapolis | Pat Early | \$19,842,748 | BDO Seidman Alliance |
| 142 | Johnson Lambert & Co. LLP / Falls Church, Va. | Deborah D. Lambert | \$19,788,182 | MGI World |
| 143 | Keiter, Stephens, Hurst, Gary & Shreaves / Richmond, Va. | Lewis O. Hall | \$19,768,697 | Leading Edge Alliance |
| 144 | Skoda Minotti / Mayfield Village, Ohio | Gregory J. Skoda | \$19,725,000 | BDO Seidman Alliance |
| 145 | Ellin & Tucker Chartered / Baltimore | Edwin R. Brake | \$19,500,000 | DFK International |
| 146 | Harb, Levy & Weiland LLP / San Francisco | John M. Williamson | \$19,267,630 | Nexia International |
| 147 | Henry & Horne LLP [†] / Tempe, Ariz. | Chuck Goodmiller Chuck Inderieden | \$19,200,000 | Leading Edge Alliance |
| 148 | Lutz & Company PC / Omaha, Neb. | Gary Witt | \$19,000,000 | Leading Edge Alliance |
| 149 | O'Sullivan Creel LLP [†] / Pensacola, Fla. | J. Mort O'Sullivan III | \$18,490,319 | Leading Edge Alliance |
| 150 | LaPorte Sehrt Romig Hand / Metairie, La. | William T. (Ted) Mason III | \$18,480,000 | RSM McGladrey Network |

Editor's Note: [†] IPA Estimate.

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RANKED BY U.S. NET REVENUE**

| RANK | FIRM / HEADQUARTERS | MP / CEO | NET REVENUE | ASSOC. AFFILIATION |
|------|---|---------------------|--------------|--------------------------|
| 151 | Lindgren, Callihan, Van Osdol & Co. Ltd. / Rockford, Ill. | Neal T. Richardson | \$18,431,183 | PKF International |
| 152 | Frost Ruttenberg & Rothblatt PC / Deerfield, Ill. | Richard S. Sgarlata | \$18,393,071 | DFK International |
| 153 | Sax Macy Fromm & Co. PC / Clifton, N.J. | Robert Paz | \$17,962,000 | RSM McGladrey Network |
| 154 | Hood & Strong LLP / San Francisco | Robert J. Raffo | \$17,838,000 | RSM McGladrey Network |
| 155 | Briggs & Veselka [†] / Bellaire, Texas | John C. Flatowicz | \$17,800,000 | BKR International |
| 156 | Moore Stephens Tiller LLC / Atlanta | Marcus G. Dowling | \$17,647,000 | Moore Stephens N.A. Inc. |
| 157 | Buchbinder Tunick & Co. / New York, N.Y. | Harry Wendroff | \$17,600,000 | Enterprise Worldwide |
| 158 | Smith & Howard PC / Atlanta | John W. Lucht | \$17,501,057 | BDO Seidman Alliance |
| 159 | Geffen Mesher & Company PC / Portland, Ore. | Michael A. Rompa | \$17,433,897 | DFK International |
| 160 | Johnson, Miller & Co. PC / Hobbs, N.M. | James W. Francis | \$17,421,210 | BDO Seidman Alliance |
| 161 | Windham Brannon PC / Atlanta | Charles L. McGimsey | \$17,375,377 | AGN International N.A. |
| 162 | Olsen Thielen & Co. Ltd. / St. Paul, Minn. | Ken Vohs | \$17,325,627 | RSM McGladrey Network |
| 163 | Cain, Watters & Associates PLLC / Dallas | Michael T. Watters | \$17,283,272 | N/A |
| 164 | Gelman, Rosenberg & Freedman PC / Bethesda, Md. | David F. Graling | \$17,084,284 | CPAmerica Int'l. |
| 165 | EFP Rotenberg LLP / Rochester, N.Y. | Robert N. Porretti | \$17,000,000 | BDO Seidman Alliance |
| 166 | GBQ Holdings LLC / Columbus, Ohio | Darci L. Congrove | \$16,836,070 | BDO Seidman Alliance |
| 167 | REDW The Rogoff Firm / Albuquerque, N.M. | Ron Rivera | \$16,590,955 | N/A |
| 168 | Smolin Lupin & Co. PA / Fairfield, N.J. | Theodore J. Dudek | \$16,202,000 | BDO Seidman Alliance |
| 169 | Green Hasson & Janks / Los Angeles | Leon Janks | \$16,200,000 | HLB International |
| 170 | Lane Gorman Trubitt LLP / Dallas | Bob Knight | \$16,051,331 | Leading Edge Alliance |
| 171 | Sensiba San Filippo LLP [†] / Pleasanton, Calif. | John D. Sensiba | \$15,875,341 | KS International |
| 172 | Smith Elliott Kearns & Company LLC / Hagerstown, Md. | John R. Schnitzer | \$15,858,138 | PKF International |
| 173 | BeachFleischman PC / Tucson, Ariz. | Bruce D. Beach | \$15,827,476 | Leading Edge Alliance |
| 174 | Perkins & Company / Portland, Ore. | Gary Reynolds | \$15,741,922 | BDO Seidman Alliance |
| 175 | Thompson Dunavant PLC / Memphis, Tenn. | Stephen T. Dunavant | \$15,736,037 | Leading Edge Alliance |

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| RANK | FIRM / HEADQUARTERS | MP / CEO | NET REVENUE | ASSOC. AFFILIATION |
|------|---|-----------------------------------|--------------|--------------------------|
| 176 | BCG & Company / Akron, Ohio | David Brockman | \$15,627,184 | IGAF Worldwide |
| 177 | Arnett & Foster PLLC / Charleston, W.Va. | Jack Rossi | \$15,529,238 | RSM McGladrey Network |
| 178 | Dean Dorton Ford PSC / Lexington, Ky. | Richard O. Dorton | \$15,398,159 | Leading Edge Alliance |
| 179 | Gifford, Hillegass & Ingwersen LLP / Atlanta | Dick Ingwersen | \$15,074,375 | Leading Edge Alliance |
| 180 | Bowman & Company LLP / Voorhees, N.J. | Henry J. Ludwigen | \$15,000,000 | N/A |
| Tie | Gerson Preston Robinson & Co. PA / Miami Beach, Fla. | Richard C. Preston | \$15,000,000 | N/A |
| 182 | Janover LLC / Garden City, N.Y. | Mark Goodman / Michael Goodman | \$14,900,000 | N/A |
| 183 | James Moore & Co. PL / Gainesville, Fla. | Ben I. Doerr Jr. | \$14,659,888 | AGN International N.A. |
| 184 | Kafoury Armstrong & Co. / Reno, Nev. | Glen Wassmuth | \$14,342,130 | Leading Edge Alliance |
| 185 | Sellers, Richardson, Holman & West LLP / Birmingham, Ala. | Robert L. Holman | \$14,173,627 | RSM McGladrey Network |
| 186 | Mercadien PC / Princeton, N.J. | Conrad L. Druker | \$14,086,082 | RSM McGladrey Network |
| 187 | Brady Ware / Dayton, Ohio | Gary L. Adamson | \$14,031,578 | Leading Edge Alliance |
| 188 | KatzAbosch / Timonium, Md. | Mark Cissell | \$14,027,907 | Leading Edge Alliance |
| 189 | Untracht Early LLC / Florham Park, N.J. | Tracey Early | \$14,019,955 | MGI World |
| 190 | Peterson Sullivan LLP / Seattle | Chris Russell | \$13,963,000 | Moore Stephens N.A. Inc. |
| 191 | Gettry Marcus Stern & Lehrer PC / Woodbury, N.Y. | Steven L. Marcus | \$13,648,563 | Polaris International |
| 192 | Maloney & Novotny / Cleveland | Peter Chudyk | \$13,563,733 | Nexia International |
| 193 | GHP Horwath PC [†] / Denver | Steve Levey | \$13,500,000 | Horwath International |
| Tie | Smith & Gesteland LLP [†] / Middleton, Wis. | Dennis Breunig | \$13,500,000 | N/A |
| 195 | Porter Keadle Moore LLP [†] / Atlanta | H. Phillip Moore Jr. | \$13,256,000 | PKF International |
| 196 | Barnes Dennig & Co. Ltd. / Cincinnati | William J. Cloppert | \$13,066,000 | PKF International |
| 197 | Odenberg, Ullakko, Muranishi & Co. LLP / San Francisco | James E. Ullakko | \$13,000,000 | BDO Seidman Alliance |
| 198 | Junkermier, Clark, Campanella, Stevens PC / Great Falls, Mont. | Jerry L. Lehman | \$12,980,000 | N/A |
| 199 | NSBN LLP / Beverly Hills, Calif. | Kenneth A. Miles | \$12,960,000 | N/A |
| 200 | Gross, Mendelsohn & Associates PA / Baltimore | David A. Goldner | \$12,896,089 | BKR International |

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INSIDE Public Accounting The 2010 IPA 'Beyond The Top 100' Data By Region

| RANKINGS | | | | FY '09-'10 |
|--|---------|--|------------------------|---------------------------|
| REGIONAL/ | IPA 200 | FIRM NAME | HEADQUARTERS | NET REVENUE |
| Northeast (Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont) | | | | |
| 1 | 104 | Baker Newman & Noyes LLC | Portland, Maine | \$27,442,786 |
| 2 | 106 | Wiss & Company LLP | Livingston, N.J. | \$26,953,928 [†] |
| 3 | 110 | Reinsel Kuntz Leshner LLP | Lancaster, Pa. | \$26,372,390 |
| 4 | 111 | Kahn, Litwin, Renza & Co. Ltd. | Providence, R.I. | \$25,932,417 |
| 5 | 112 | Wolf & Company PC | Boston | \$25,146,282 |
| 6 | 113 | Feeley & Driscoll PC | Boston | \$24,607,290 |
| 7 | 117 | Kreischer Miller | Horsham, Pa. | \$24,018,052 |
| 8 | 120 | Braver PC | Newton, Mass. | \$23,421,582 |
| 9 | 125 | Raich Ende Malter & Co. LLP | East Meadow, N.Y. | \$22,671,466 |
| 10 | 128 | Grassi & Co. CPAs PC | Jericho, N.Y. | \$22,210,173 |
| Southeast (Alabama, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, West Virginia) | | | | |
| 1 | 114 | Yount, Hyde & Barbour PC | Winchester, Va. | \$24,446,137 |
| 2 | 119 | Bennett Thrasher PC | Atlanta | \$23,500,000 |
| 3 | 121 | Brown, Edwards & Company LLP | Bluefield, W. Va. | \$23,379,303 |
| 4 | 127 | Berenfeld Spritzer Shechter & Sheer | Coral Gables, Fla. | \$22,291,029 |
| 5 | 131 | Wilson Price Barranco & Billingsley | Montgomery, Ala. | \$22,000,000 |
| 6 | 133 | Jackson Thornton & Co. PC | Montgomery, Ala. | \$21,842,016 |
| 7 | 142 | Johnson Lambert & Co. LLP | Falls Church, Va. | \$19,788,182 |
| 8 | 143 | Keiter, Stephens, Hurst, Gary & Shreaves | Richmond, Va. | \$19,768,697 |
| 9 | 145 | Ellin & Tucker, Chartered | Baltimore | \$19,500,000 |
| 10 | 149 | O'Sullivan Creel LLP | Pensacola, Fla. | \$18,490,319 [†] |
| Great Lakes (Illinois, Indiana, Michigan, Ohio, Wisconsin) | | | | |
| 1 | 102 | Yeo & Yeo PC | Saginaw, Mich. | \$27,980,599 |
| 2 | 118 | Ostrow Reisin Berk & Abrams Ltd. | Chicago | \$23,900,000 |
| 3 | 141 | Somerset CPAs | Indianapolis | \$19,842,748 |
| 4 | 144 | Skoda Minotti | Mayfield Village, Ohio | \$19,725,000 |
| 5 | 151 | Lindgren, Callihan, Van Osdol & Co. Ltd. | Rockford, Ill. | \$18,431,183 |
| 6 | 152 | Frost Ruttenberg & Rothblatt PC | Deerfield, Ill. | \$18,393,071 |
| 7 | 166 | GBQ Holdings LLC | Columbus, Ohio | \$16,836,070 |
| 8 | 176 | BCG & Company | Akron, Ohio | \$15,627,184 |
| 9 | 187 | Brady Ware | Dayton, Ohio | \$14,031,578 |
| 10 | 192 | Maloney & Novotny | Cleveland | \$13,563,733 |
| Great Plains (Arkansas, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, Texas) | | | | |
| 1 | 101 | Padgett, Stratemann & Co. LLP | San Antonio, Texas | \$28,238,999 |
| 2 | 105 | Honkamp Krueger & Co. PC | Dubuque, Iowa | \$27,311,855 |
| 3 | 109 | Brown Smith Wallace LLC | St. Louis | \$26,400,000 |
| 4 | 122 | Boulay, Heutmaker, Zibell & Co. PLLP | Minneapolis | \$23,217,839 |
| 5 | 136 | HoganTaylor LLP | Tulsa, Okla. | \$21,404,200 |
| 6 | 137 | Gainer, Donnelly & Desroches LLP | Houston | \$21,300,000 |
| 7 | 138 | Travis Wolff & Company LLP | Dallas | \$20,872,596 |
| 8 | 140 | Pannell Kerr Forster of Texas PC | Houston | \$20,014,148 |
| 9 | 148 | Lutz & Company PC | Omaha, Neb. | \$19,000,000 |
| 10 | 153 | Briggs & Veselka | Bellaire, Texas | \$18,000,000 |
| West (Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming) | | | | |
| 1 | 103 | Perry-Smith LLP | Sacramento, Calif. | \$27,900,000 [†] |
| 2 | 107 | Clark Nuber PS | Bellevue, Wash. | \$26,546,339 |
| 3 | 108 | Macias Gini & O'Connell LLP | Sacramento, Calif. | \$26,400,227 |
| 4 | 115 | Gallina LLP | Roseville, Calif. | \$24,381,125 |
| 5 | 116 | Stonefield Josephson Inc. | Los Angeles | \$24,290,863 |
| 6 | 123 | Windes & McLaughry Accountancy Corporation | Long Beach, Calif. | \$23,153,000 |
| 7 | 124 | Hagen Streiff Newton & Oshiro Accountants PC | Newport Beach, Calif. | \$23,000,000 |
| 8 | 126 | RBZ LLP | Los Angeles | \$22,500,000 |
| 9 | 129 | Gumbiner Savett Inc. | Santa Monica, Calif. | \$22,160,000 [†] |
| 10 | 130 | Hemming Morse Inc. | San Francisco | \$22,109,229 |

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