

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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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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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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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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