

## **INSIDE PUBLIC ACCOUNTING IPA'S 2007 TOP 100 FIRMS**

**THE LARGEST ACCOUNTING FIRMS IN THE U.S.**

RANKED BY U.S. NET REVENUE

<b>RANK 07</b>	<b>06</b>	<b>FIRM / HEADQUARTERS LOCATION</b>	<b>CHIEF EXECUTIVE</b>	<b>NO. OF OFFICES</b>	<b>FISCAL YEAR END</b>	<b>NET REVENUE</b>	<b>% CHG.</b>
1	1	Deloitte & Touche <sup>1</sup> / New York	James H. Quigley	98	5/07	\$9,856,000,000	12.4
2	3	PricewaterhouseCoopers / New York	Dennis Nally	84	6/06	\$6,922,000,000	12.2
3	2	Ernst & Young / New York	James S. Turley	83	6/06	\$6,890,000,000	8.8
4	4	KPMG / New York	Timothy P. Flynn	93	9/06	\$4,438,000,000	1.8
5	5	RSM McGladrey <sup>2</sup> / Minneapolis	Steven Tait / D. Scudder	97	4/07	\$1,389,260,000	5.0
6	6	Grant Thornton / Chicago	Edward Nusbaum	50	12/06	\$939,551,000	18.0
7	7	BDO Seidman / Chicago	Jack Weisbaum	34	6/07	\$589,000,000	5.6
8	8	CBIZ & Mayer Hoffman McCann <sup>2</sup> / Cleveland, Leawood, Kan.	D. Sibits / B. Hancock	144	12/06	\$466,810,000	10.9
9	9	Crowe Group / Oakbrook Terrace, Ill.	Charles M. Allen	20	3/07	\$430,276,000	9.5
10	10	BKD, LLP <sup>1</sup> / Springfield, Mo.	Neal D. Spencer	27	5/07	\$318,078,000	12.2
11	11	Moss Adams / Seattle	Rick Anderson	20	12/06	\$279,000,000	19.0
12	12	Plante & Moran <sup>1</sup> / Southfield, Mich.	William M. Hermann	16	6/07	\$269,000,000	10.9
13	14	UHY Advisors <sup>2</sup> / Chicago	Steve Samek	22	12/06	\$230,393,000	17.4
14	13	Clifton Gunderson / Peoria, Ill.	Carl R. George	52	5/07	\$228,053,000	16.2
15	15	Virchow, Krause & Company / Madison, Wis.	Timothy L. Christen	9	5/07	\$202,097,245	10.9
16	17	Reznick Group / Bethesda, Md.	Ken Baggett	9	9/06	\$177,664,478	33.0
17	16	J.H. Cohn / Roseland, N.J.	Thomas J. Marino	9	1/07	\$175,271,000	16.0
18	18	Dixon Hughes / High Point, N.C.	K. Hughes / E. Sams	28	5/07	\$160,600,000	8.6
19	19	LarsonAllen / Minneapolis	Gordon A. Viere	11	10/06	\$139,769,000	18.0
20	21	Weiser LLP / New York	Douglas A. Phillips	4	12/06	\$110,000,000	20.0
21	20	Eisner LLP / New York	Charles Weinstein	3	1/07	\$105,243,000	12.3
22	26	SMART Business Advisory and Consulting / Devon, Pa.	James J. Smart	14	12/06	\$102,099,361	26.1
23	23	Eide Bailly / Fargo, N.D.	Jerry A. Topp	13	4/07	\$101,181,230	9.2
24	22	Wipfli LLP / Wausau, Wis.	Rick Dreher	17	5/07	\$98,000,000	10.1
25	29	Rothstein Kass / Roseland, N.J.	S. Kass / H. Altman	7	12/06	\$95,784,000	37.8

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26 25	Marcum & Kliegman / Melville, N.Y.	Jeffrey M. Weiner	4	12/06	\$86,075,965	13.2
27 31	Anchin, Block & Anchin / New York	Frank Schettino	1	9/06	\$76,565,000	18.2
28 30	Amper, Politziner & Mattia / Edison, N.J.	Philip Politziner	7	3/07	\$74,578,000	12.9
29 27	Cherry Bekaert & Holland <sup>+</sup> / Richmond, Va.	Howard Kies	14	4/07	\$73,337,609	3.0
30 28	Berdon LLP / New York	Stanley H. Freundlich	2	12/06	\$73,000,000	4.3
31 33	Marks Paneth & Shron / New York	A.Gruber / S.C. Baum	2	12/06	\$72,000,000	17.2
32 34	Goodman & Company <sup>*,1</sup> / Norfolk, Va.	Thomas H. Wilson	9	6/07	\$71,200,000	12.0
33 32	Parente Randolph / Philadelphia	Robert J. Ciaruffoli	12	10/06	\$67,190,000	8.8
34 35	WithumSmith+Brown / Princeton, N.J.	Ivan Brown	8	6/07	\$60,102,000	12.0
35 43	Citrin Cooperman & Company / New York	Joel Cooperman	3	12/06	\$60,000,000	13.0
36 38	Vitale, Caturano & Company / Boston	Richard Caturano	1	6/07	\$55,040,000	12.2
37 36	Schenck Business Solutions / Appleton, Wis.	William D. Goodman	10	9/06	\$54,340,087	5.1
38 39	Carr, Riggs & Ingram / Enterprise, Ala.	William H. Carr	9	9/06	\$53,464,035	12.3
39 37	The Rehmann Group / Saginaw, Mich.	Steven D. Kelly	11	12/06	\$52,979,221	6.5
40 41	bmc (Beard Miller & Co.) / Reading, Pa.	Lamar R. Stoltzfus	10	12/06	\$51,761,920	16.7
41 56	Armanino McKenna / San Ramon, Calif.	Andy Armanino	3	12/06	\$49,908,048	40.0
42 48	Aronson & Company <sup>1</sup> / Rockville, Md.	Lisa J. Cines	1	5/07	\$48,500,000	10.0
43 43	Mahoney Cohen & Company / New York	Mark D. Garten	4	3/07	\$48,400,000	15.2
44 40	RubinBrown / St. Louis	J. Castellano / J. Herber	2	5/07	\$47,300,000	5.7
45 49	Lattimore, Black, Morgan & Cain / Brentwood, Tenn.	D. Morgan / R.M. Cain	4	5/07	\$46,237,043	6.4
46 52	Schneider Downs & Co. / Pittsburgh	Raymond Buehler Jr.	2	6/07	\$46,010,552	24.5
47 45	Beers & Cutler / Vienna, Va.	Ed Offterdinger	2	9/06	\$45,592,016	20.5
48 75	The Schonbraun McCann Group <sup>3</sup> / New York	Bruce S. Schonbraun	3	12/06	\$45,570,000	54.0
49 47	Suby, Von Haden & Associates / Madison, Wis.	Jack Cotton	4	5/07	\$45,168,502	10.9
50 51	Morrison, Brown, Argiz & Farra / Miami	Antonio L. Argiz	4	12/06	\$45,000,000	21.0

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<b>07 06</b>	<b>LOCATION</b>	<b>EXECUTIVE</b>	<b>OF</b>	<b>YEAR</b>	<b>REVENUE</b>	<b>CHG.</b>
			<b>OFFICES</b>	<b>END</b>		
51 59	HORNE LLP / Jackson, Miss.	Hugh J. Parker	11	12/06	\$44,926,638	28.0
52 61	SS&G Financial Services <sup>4</sup> / Solon, Ohio	Gary Shamis	8	12/06	\$43,405,000	22.4
53 50	Friedman LLP / New York	Bruce Madnick	3	12/06	\$42,866,248	12.0
54 46	Frank, Rimerman & Co. / Palo Alto, Calif.	Bryan C. Polster	4	5/07	\$42,340,000	13.4
55 76	Holthouse Carlin & Van Trigt / Santa Monica, Calif.	Philip J. Holthouse	6	12/06	\$41,959,912	45.5
56 58	Blackman Kallick Bartelstein / Chicago	Daniel Fensin	1	12/06	\$41,438,626	17.5
57 42	Goldenberg Rosenthal / Jenkintown, Pa.	Jay L. Weinstein	1	6/07	\$41,381,000	-3.3
58 68	Hein & Associates / Denver	Larry Unruh	4	12/06	\$40,962,012	30.2
59 54	Clark, Schaefer, Hackett & Co. <sup>1</sup> / Middletown, Ohio	Thomas D. Hazelbaker	6	6/07	\$40,400,000	4.2
60 55	Kaufman, Rossin & Co. / Miami	James R. Kaufman	5	5/07	\$40,168,416	11.0
61 60	Margolin, Winer & Evens / Garden City, N.Y.	Teddy Selinger	2	12/06	\$39,700,000	14.1
62 53	Doeren Mayhew / Troy, Mich.	Mark A. Crawford	1	9/06	\$39,440,000	7.3
63 71	Weaver and Tidwell / Fort Worth, Texas	W.M. (Mack) Lawhon	3	5/07	\$38,963,769	16.4
64 73	Novogradac & Company / San Francisco	Michael J. Novogradac	9	12/06	\$38,959,897	30.1
65 83	Ehrhardt Keefe Steiner & Hottman / Denver	Robert Hottman	2	9/06	\$38,513,308	43.0
66 62	Hill, Barth & King / Boardman, Ohio	Chris Allegritti	15	8/06	\$37,781,000	12.2
67 67	Elliott Davis / Greenville, S.C.	Todd R. Mitchell	8	6/07	\$37,420,841	10.3
68 65	SC&H Group <sup>5</sup> / Sparks, Md.	Thomas E. Stout	4	12/06	\$37,247,324	23.0
69 64	O'Connor Davies Munns & Dobbins / New York	K. Keane / T. P. Dobbins	5	12/06	\$36,500,000	12.0
70 91	Stonefield Josephson / Los Angeles	Jeff Garrison	5	12/06	\$36,318,941	44.1
71 66	Tofias PC / Cambridge, Mass.	Tracy Gallagher	4	12/06	\$36,000,000	11.0
Tie 63	Lurie Besikof Lapidus & Company / Minneapolis	Farley S. Kaufmann	1	4/07	\$36,000,000	5.9
73 70	Katz, Sapper & Miller / Indianapolis	David Resnick	1	12/06	\$35,319,000	11.0
74 74	Sikich LLP / Aurora, Ill.	James A. Sikich	6	12/06	\$34,900,000	18.7
75 78	Watkins, Meegan, Drury & Co. / Bethesda, Md.	Michael R. Micholas	3	12/06	\$34,300,000	21.0

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76 57	Carlin Charron & Rosen / Westborough, Mass.	Robert H. Charron	4	12/06	\$34,204,000	-4.0
77 89	Singer Lewak Greenbaum & Goldstein / Los Angeles	David Krajanowski	6	12/06	\$34,056,090	32.1
78 92	Warren Averett Kimbrough & Marino <sup>1</sup> / Birmingham, Ala.	James A. Warren	2	6/07	\$33,092,535	5.4
79 72	Rachlin Cohen & Holtz / Miami	Lawrence H. Blum	3	12/06	\$32,750,000	9.0
80 69	Berkowitz Dick Pollack & Brant / Miami	Richard A. Berkowitz	2	12/06	\$32,382,920	3.4
81 93	Burr, Pilger & Mayer / San Francisco	Stephen D. Mayer	4	12/06	\$32,241,275	22.0
82 78	Rosen Seymour Shapss Martin & Co. / New York	Fred Shapss	2	12/06	\$32,000,000	12.7
83 80	Habif, Arogeti & Wynne / Atlanta	Joseph D. Simms	1	12/06	\$31,845,000	13.6
84 77	Joseph Decosimo and Company / Chattanooga, Tenn.	Nick Decosimo	7	12/06	\$31,800,000	9.1
85 84	Mohler, Nixon & Williams / Campbell, Calif.	William P. Kelleher	3	4/07	\$30,605,414	14.0
86 81	Kennedy and Coe / Salina, Kan.	Kurt Siemers	10	3/07	\$30,313,000	8.4
87 86	Holtz Rubenstein Reminick / Melville, N.Y.	Francis J. Candia	2	9/06	\$29,700,000	13.3
88 85	Kemper CPA Group / Vincennes, Ind.	E. David Dycus	23	4/07	\$29,615,551	11.3
89 82	LeMaster & Daniels / Spokane, Wash.	Scott J. Dietzen	12	5/07	\$28,831,000	7.6
90 98	Blum, Shapiro & Co. / West Hartford, Conn.	Carl R. Johnson	2	12/06	\$28,675,001	24.9
91 87	Blue & Co. / Carmel, Ind.	Douglas M. Hasler	7	12/06	\$28,439,011	8.6
92 94	Mauldin & Jenkins / Atlanta	Elton Wolf	4	5/07	\$27,766,168	16.1
93 88	Vavrinek Trine Day & Co. <sup>+</sup> / Rancho Cucamonga, Calif.	Ron White	5	12/06	\$26,883,000	3.0
94 NR	Postlethwaite & Netterville / Baton Rouge, La.	William C. Potter	9	4/07	\$26,814,638	25.0
95 NR	Squar, Milner, Peterson, Miranda & Williamson / Newport Beach, Calif.	Stephen P. Milner	2	12/06	\$26,767,512	8.6
96 99	Honkamp Krueger / Dubuque, Iowa	Arnold Honkamp	7	12/06	\$26,624,437	16.2
97 95	Argy, Wiltse & Robinson / McLean, Va.	Paul J. Argy	2	12/06	\$26,224,447	11.1
98 97	Freed Maxick & Battaglia / Buffalo, N.Y.	Robert M. Glaser	3	4/07	\$25,717,669	12.0
99 NR	The Bonadio Group / Pittsford, N.Y.	Thomas Bonadio	5	4/07	\$25,565,184	14.1
100 100	Rea & Associates / New Philadelphia, Ohio	Timothy I. Michel	10	10/06	\$25,500,000	11.5