

PUBLIC ACCOUNTING REPORT

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The Independent Newsletter of the Accounting Profession Since 1978



Public Accounting Report's 2008 Top 100



2008 Top 100 Ranking	Firm/HQ	FYE	Most Recent Completed FYE Revenue (\$)	% Change Vs. Previous Year	No. of Partners	No. of Professionals	No. of Offices	No. of SEC Clients ²	Revenue Split %			
1	Deloitte/New York ³	May-07	9,849.0	12.3	2,758	29,725	101	1,264	44	22	30	4
2	PricewaterhouseCoopers/New York ^{3,5}	Jun-07	8,362.0	8.6	2,151	22,541	75	1,193	59	27	0	14
3	Ernst & Young/New York ³	Jun-07	7,561.0	9.7	2,314	20,163	90	1,631	70	29	0	1
4	KPMG/New York ^{3,6}	Sep-07	5,357.0	11.6	1,715	15,164	89	1,033	77	23	0	0
5	RSM McGladrey/Minneapolis ^{7,8}	Apr-08	1,467.6	9.2	728	5,400	100	159	44	34	21	2
6	Grant Thornton/Chicago ⁹	Jul-08	1,195.0	9.3	522	3,916	52	361	58	26	17	0
7	BDO Seidman/Chicago	Jun-08	659.0	11.9	266	2,140	37	345	62	23	11	4
8	CBIZ & Mayer Hoffman McCann/Cleveland and Leawood, Kan. ¹⁰	Dec-07	500.7	12.7	243	2,086	33	27	23	27	50	0
9	Crowe Group/Oak Brook, Ill.	Mar-08	492.6	7.7	143	1,606	23	107	65	13	22	0
10	BKD/Springfield, Mo.	May-08	353.9	11.3	230	1,323	27	48	49	32	19	0
11	Moss Adams/Seattle	Dec-07	315.2	15.3	230	1,205	17	67	49	34	17	0
12	Plante & Moran/Southfield, Mich.	Jun-08	291.9	8.5	206	1,242	16	24	48	31	21	0
13	UHY/Chicago ¹¹	Dec-07	277.0	20.2	146	920	26	67	33	34	18	15
14	Clifton Gunderson/Peoria, Ill.	May-08	247.1	8.3	208	1,447	17	3	46	26	28	0
15	Reznick Group/Bethesda, Md.	May-08	224.3	19.1	106	1,051	10	22	50	25	23	1
16	J.H. Cohn/Roseland, N.J.	Jan-08	221.4	26.3	129	718	9	42	52	24	13	11
17	Virchow, Krause & Co./Madison, Wis.	May-08	216.0	6.9	158	959	9	27	39	30	20	11
18	Dixon Hughes/High Point, N.C.	May-08	194.1	20.9	141	887	24	36	43	30	24	3
19	LarsonAllen/Minneapolis ⁴	May-08 ⁴	191.0	17.0	245	1,400	16	0	43	36	14	7
20	Rothstein, Kass & Co./Roseland, N.J.	Dec-07	132.2	38.0	54	630	8	31	71	25	4	0
21	Weiser/New York	Dec-07	125.0	13.6	87	547	4	8	55	35	10	0
22	Eisner/New York	Jan-08	123.5	17.4	41	479	3	50	60	32	1	7
23	Marcum & Kliegman/Melville, N.Y.	Dec-07	123.0	43.0	26	334	4	56	50	25	0	25
24	Eide Bailly/Fargo, N.D.	Apr-08	115.0	13.6	122	612	13	20	42	32	7	19
25	Amper, Politziner & Mattia/Edison, N.J. ¹⁹	Mar-08	113.0	51.5	85	525	8	33	54	29	17	0
26	SMART Business Advisory and Consulting/Devon, Pa.	Dec-07	110.0	7.7	57	448	12	0	10	24	25	41
27	Wipfli/Milwaukee, Wis.	May-08	107.0	9.2	82	496	15	7	37	30	31	2
28	Goodman & Co./Virginia Beach, Va.	Jun-08	85.7	19.9	80	400	9	5	44	38	8	10
29	Berdon/New York	Dec-07	85.0	16.4	47	392	2	0	34	37	29	0
29	Anchin, Block & Anchin/New York	Sep-07	85.0	13.3	50	225	1	0	39	37	24	0
31	Cherry, Bekaert & Holland/Richmond, Va.	Apr-08	84.6	9.3	91	619	14	21	52	35	13	0
32	Marks Paneth & Shron/New York ²¹	Dec-07	80.0	11.1	58	342	4	0	56	29	0	13
33	Citrin Cooperman & Co./New York	Dec-07	78.0	30.0	70	210	4	0	55	30	10	5
34	WithumSmith+Brown/Princeton, N.J.	Jun-08	70.2	16.8	60	285	11	14	49	37	14	0
35	Parente Randolph/Philadelphia	Oct-07	66.1	-1.6	63	340	12	7	56	19	25	0
35	Carr, Riggs & Ingram/Enterprise, Ala.	Sep-07	66.1	23.6	60	303	11	6	55	36	9	0
37	Armanino McKenna/San Ramon, Calif.	Dec-07	66.0	32.3	26	234	4	6	41	32	3	24
38	Beard Miller Co./Reading, Pa.	Dec-07	65.9	27.2	74	323	14	68	61	29	6	4
39	The Rehmann Group/Saginaw, Mich.	Dec-07	64.1	21.2	40	499	11	8	36	33	14	17
40	Vitale Caturano and Co./Boston	Jun-08	60.3	4.0	30	228	1	28	42	24	34	0
41	Schenck Business Solutions/Appleton, Wis.	Sep-07	58.6	7.9	58	535	9	0	37	38	14	12
42	Beers + Cutler/Vienna, Va. ²⁰	Sep-07	56.8	26.8	12	218	1	0	24	38	31	7
43	Morrison, Brown, Arguiz & Farra/Miami	Dec-07	55.3	22.9	26	183	6	1	43	31	20	7
44	Lattimore, Black, Morgan and Cain/Brentwood, Tenn.	May-08	54.2	17.3	33	258	3	0	22	37	14	27
45	HORNE/Jackson, Miss.	Dec-07	54.0	20.3	24	329	12	3	47	20	23	10
46	Schneider Downs/Pittsburgh	Jun-08	53.0	13.0	28	245	2	6	53	32	4	11
47	Holthouse Carlin and Van Trigt/Santa Monica, Calif.	Dec-07	52.7	25.5	23	173	6	0	25	67	0	8
48	RubinBrown/St. Louis	May-08	52.3	10.6	24	303	2	5	46	35	19	0
49	Mahoney Cohen & Co./New York	Mar-08	52.0	7.4	29	217	4	11	54	38	0	8
50	Friedman/New York	Dec-07	51.8	20.7	39	189	3	15	67	30	1	2
51	Weaver and Tidwell/Fort Worth, Texas	May-08	50.8	30.3	37	220	3	11	43	35	15	7
52	Hein & Assoc./Denver	Dec-07	49.7	23.9	26	209	4	58	65	31	2	2



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53	Kaufman, Rossin & Co./Miami	May-08	49.0	22.5	21	203	5	2	34	25	21	20
54	Novogradac & Co./San Francisco	Dec-07	48.9	25.4	20	341	11	0	44	23	12	21
55	SS&G Financial Services/Solon, Ohio ³	Dec-07	48.8	12.4	20	264	8	0	37	41	9	13
56	Elliott Davis/Greenville, S.C.	Jun-08	48.6	31.0	47	267	11	47	48	39	5	8
57	Burr, Pilger & Mayer/San Francisco	Dec-07	48.4	42.4	30	225	4	38	47	38	12	3
58	Blackman Kallick Bartelstein/Chicago	Dec-07	48.0	15.9	33	216	1	5	45	41	14	0
59	Aronson & Co./Rockville, Md.	May-08	47.4	10.7	21	243	1	4	49	27	23	0
60	Suby, Von Haden & Assoc./Madison, Wis.	May-08	47.2	4.4	39	144	5	0	14	21	25	40
61	Frank, Rimmerman & Co./Palo Alto, Calif. ¹²	May-08	47.1	9.8	17	178	4	0	27	56	2	15
62	Ehrhardt Keefe Steiner & Hottman/Denver	Sep-07	46.0	24.3	21	252	3	33	53	33	14	0
63	Habif, Arogeti & Wynne/Atlanta	Dec-07	45.2	42.6	31	189	2	1	49	33	8	10
64	Hill, Barth & King/Boardman, Ohio	Aug-08	42.5	3.2	41	240	14	0	29	38	29	4
65	SC&H Group / Sparks, Md.	Dec-07	41.9	12.6	11	202	3	0	15	46	39	0
66	Clark, Schaefer, Hackett & Co./Middletown, Ohio	Jun-08	41.7	3.2	31	186	6	3	46	37	1	16
66	Margolin, Winer & Evens/Garden City, N.Y.	Dec-07	41.7	5.0	27	171	2	4	55	25	20	0
68	Doeren Mayhew/Troy, Mich. ¹³	May-08	40.6	9.4	20	149	1	0	45	22	11	22
69	Katz, Sapper & Miller/Indianapolis	Dec-07	40.0	13.3	29	187	1	0	33	44	21	12
70	O'Connor Davies Munns & Dobbins/New York ¹⁴	Dec-07	39.0	6.8	37	200	5	0	71	25	4	0
70	Lurie Besikof Lapidus & Co./Minneapolis	Apr-08	39.0	8.3	17	135	1	7	44	30	0	26
70	SingerLewak/Los Angeles ²²	Dec-07	39	14.7	28	158	6	30	67	19	8	6
73	Sikich/Aurora, Ill.	Dec-07	38.7	10.9	31	260	5	0	38	13	48	1
74	Watkins, Meegan, Drury & Co./Bethesda, Md.	Dec-07	38.5	12.2	13	184	4	0	21	25	32	22
75	Blum Shapiro/West Hartford, Conn.	Dec-07	37.9	32.5	34	166	2	0	52	30	19	0
76	Tofias/Cambridge, Mass.	Dec-07	37.4	7.2	29	108	4	0	41	45	14	0
77	LeMaster & Daniels/Spokane, Wash.	May-08	36.7	27.4	27	182	13	1	27	49	8	16
78	Squar Milner/Newport Beach, Calif.	Dec-07	36.2	35.1	27	175	3	27	50	32	0	18
79	Rachlin/Miami	Dec-07	36.0	10.1	26	109	3	11	42	32	8	18
80	Joseph Decosimo and Co./Chattanooga, Tenn.	Dec-07	35.8	12.6	29	190	7	3	49	42	0	9
81	Mohler, Nixon & Williams/Campbell, Calif.	Jun-08	35.4	13.5	23	128	3	0	50	48	0	2
82	Warren, Averett, Kimbrough & Marino/Birmingham, Ala.	Jun-08	35.1	6.0	24	134	3	0	42	31	14	13
83	Rosen Seymour Shapss Martin & Co./New York	Dec-07	33.8	9.4	14	135	1	1	50	45	0	5
84	Berkowitz Dick Pollack & Brant/Miami ¹⁶	Dec-07	33.2	5.4	16	100	2	0	16	37	5	42
85	Holtz Rubenstein Reminick/Melville, N.Y.	Sep-07	33.1	11.4	31	122	2	27	47	37	4	11
86	Stonefield Josephson/Los Angeles	Dec-07	32.8	-9.6	13	114	5	25	62	21	8	9
86	Postlethwaite & Netterville/Baton Rouge, La.	Apr-08	32.8	22.4	22	211	10	0	45	21	20	14
88	CCR/Westborough, Mass. ¹⁷	Dec-07	32.4	-5.3	28	158	4	20	42	36	14	8
89	Alpern Rosenthal/Pittsburgh	Dec-07	32.2	30.9	16	201	3	0	36	37	11	16
90	Argy, Wiltse & Robinson/McLean, Va.	Dec-07	31.5	20.2	20	109	3	0	42	49	6	2
90	Mauldin & Jenkins/Atlanta	May-08	31.5	13.3	37	116	4	23	72	24	2	2
92	Kennedy and Coe/ Salina, Kan.	Mar-08	31.4	3.6	16	160	8	0	16	49	26	8
93	Kearney & Co./Alexandria, Va. ²⁴	Dec-07	31.0	51.2	12	160	3	0	71	0	29	0
94	Kemper CPA Group/Greenfield, Ind.	Apr-08	30.8	4.1	59	202	24	0	44	35	21	0
95	Bonadio & Co./Pittsford, N.Y.	Apr-08	30.4	18.8	27	165	5	0	49	23	12	16
95	Honkamp Krueger & Co./Dubuque, Iowa	Dec-07	30.4	14.3	15	39	7	0	14	16	5	64
97	Freed Maxick & Battaglia/Buffalo, N.Y.	Apr-08	30.1	17.1	10	175	3	8	39	36	20	5
98	Frazier & Deeter/Atlanta ¹⁸	Dec-07	30.0	16.1	10	81	2	6	42	38	0	20
98	Seiler/Redwood City, Calif.	Dec-07	29.5	15.7	9	125	2	0	30	61	0	9
100	Rea & Assoc./New Philadelphia, Ohio	Oct-07	29.2	14.5	31	173	2	0	37	35	13	15
100	Vavrinek, Trine, Day and Co./Rancho Cucamonga, Calif.	Dec-07	29.2	9.8	29	133	5	13	65	18	14	3
100	Miller, Kaplan, Arase & Co./North Hollywood, Calif. ²³	Feb-08	29.2	16.9	16	150	3	0	60	25	0	15

Editor's Note: Dollar figures rounded to nearest tenths. Percentages rounded to nearest whole number. Partner and professional numbers in this chart and only this chart are not comparable to Top 100s prior to 2007. See Top 100 Center Chart Methodology Note, p. 12.

¹ Figures are based on revenue split percentages. Percentages may not add up to 100 because of rounding or the exclusion of certain practice areas. ² AuditAnalytics.com supplied SEC client figures. Methodology on p. 5 of Top 100 Special Report. ³ Firm reports gross revenue. ⁴ LarsonAllen's FYE is Oct. 31 but firm reports data as of May 31 for Top 100. ⁵ Other category revenue pertains to PwC's Advisory line of service including statutorily owned subsidiaries. ⁶ KPMG reports KPMG business offices versus every physical location. ⁷ RSM McGladrey and McGladrey & Pullen are affiliated through an alternative practice structure. ⁸ Personnel numbers restated for FY07 and FY08 divestitures. ⁹ Firm estimate for FY08 revenue and includes reimbursed expenses. Prior year revenue restated to include reimbursed expenses. ¹⁰ CBIZ and MHM are affiliated through an alternative practice structure. ¹¹ UHY Advisors and UHY LLP are affiliated through an alternative practice structure. ¹² Firm revised FY07 revenue up to \$42.9 million. ¹³ Firm revised FY07 revenue to \$37.1 million. ¹⁴ PAR estimate for revenue. ¹⁵ Firm previously known as Rachlin, Cohen & Holtz. ¹⁶ Firm revised FY06 revenue to \$31.5 million. ¹⁷ Firm previously known as Carlin, Charron & Rosen. ¹⁸ Firm revised FY06 revenue to \$25.4 million. ¹⁹ Firm revenue, revenue split and staffing figures based on Mar. 31 FYE that includes Goldenberg Rosenthal merger. ²⁰ Firm revised FY06 revenue up to \$45.6 million from \$44.8 million. ²¹ Firm restated FY06 revenue to \$72 million. ²² Firm previously known as Singer, Lewak, Greenbaum & Goldstein. ²³ PAR estimate for revenue.