

THE 2009 accountingtoday TOP 100 FIRMS

RANK	09 08 Firm	Headquarters	Chief executive	Year end	REVENUE		Off-ices	Part-ners	% chg.	PERSONNEL		Total emps.	% chg.	FEE SPLIT (in percent)			
					\$ mn.	% chg.				Profes-sionals	% chg.			A&A	Tax	MAS	Other
1	1 Deloitte & Touche ^{§1}	New York	Barry Salzberg	May	\$10,980.00	11.47	105	2,949	6.93	32,857	10.54	44,929	9.59	44	22	30	4
2	2 Ernst & Young [†]	New York	James Turley	June	\$8,232.10	8.88	90	2,350	2.17	20,250	0.25	25,050	0.60	68	30	0	2
3	3 PricewaterhouseCoopers ²	New York	Dennis Nally	June	\$7,578.30	1.53	74	2,198	2.19	22,100	-1.96	30,917	-2.26	56	30	0	14
4	4 KPMG ^{§3}	New York	Timothy Flynn	Sept	\$5,679.00	6.01	89	1,818	6.01	16,564	9.23	23,914	8.69	48	25	27	0
5	5 RSM/McGladrey & Pullen ⁴	Bloomington, Minn.	S. Tait/D. Scudder	April	\$1,467.64	9.24	100	738	2.50	5,411	4.50	7,776	4.85	43	34	21	2
6	6 Grant Thornton ⁵	Chicago	Edward Nusbaum	Dec	\$1,210.34	6.46	51	559	4.68	4,022	2.13	5,840	1.42	48	26	26	0
7	7 BDO Seidman	Chicago	Jack Weisbaum	June	\$659.00	11.88	37	266	7.69	2,140	8.30	3,020	8.44	62	23	15	0
8	8 CBIZ/Mayer Hoffman McCann ⁶	Cleveland	D. Sibits/B. Hancock	Dec	\$545.78	9.00	177	351	44.44	2,277	9.16	5,244	11.05	23	27	50	0
9	9 Crowe Horwath ⁷	Oak Brook Terrace, Ill.	Charles Allen	March	\$493.00	7.88	23	220	2.80	1,530	1.73	2,293	2.64	65	22	13	0
10	10 BKD	Springfield, Mo.	Neal Spencer	May	\$358.00	11.18	27	230	3.60	1,323	10.16	1,926	8.75	49	32	19	0
11	11 Moss Adams	Seattle	Rick Anderson	Dec	\$336.00	5.99	18	250	-0.79	1,293	-5.27	1,988	3.76	49	33	18	0
12	12 Plante & Moran	Southfield, Mich.	William Hermann	June	\$291.90	7.62	16	206	2.49	1,005	NC	1,566	0.90	48	32	20	0
13	13 Clifton Gunderson	Peoria, Ill.	Carl George	May	\$247.00	8.33	45	208	-1.89	1,417	2.31	1,816	1.51	43	26	31	0
14	14 J.H. Cohn ⁸	Roseland, N.J.	Thomas Marino	Jan	\$245.00	13.95	11	150	15.38	937	29.78	1,332	26.86	49	29	1	21
15	15 UHY Advisors ⁸	Chicago	R. Stein/A. Frabotta	Dec	\$239.10	-13.78	20	132	-9.59	822	-10.65	1,248	-14.23	29	44	27	0
16	16 Reznick Group	Bethesda, Md.	Kenneth Baggett	Sept	\$219.55	11.22	10	107	-2.73	972	-14.66	1,334	-11.07	52	25	22	1
17	17 Virchow, Krause & Co.	Madison, Wis.	Timothy Christen	May	\$216.00	6.88	9	94	4.44	1,051	9.82	1,236	8.52	40	31	22	7
18	18 Dixon Hughes	High Point, N.C.	Ken Hughes	Dec	\$207.00	16.29	21	137	12.30	760	13.43	1,127	12.48	45	31	24	0
19	19 LarsonAllen	Minneapolis	Gordy Viere	Oct	\$201.00	16.18	16	116	7.41	940	18.09	1,316	15.34	44	33	20	3
20	20 Marcum & Kliegman	Melville, N.Y.	Jeffrey Weiner	Dec	\$182.56	48.11	10	108	129.79	650	62.50	918	69.37	40	35	5	20
21	21 Rothstein, Kass & Co.	Roseland, N.J.	S. Kass/H. Altman	Dec	\$167.00	26.32	8	67	11.67	742	9.44	923	11.20	73	25	1	1
22	22 Weiser ⁹	New York	Douglas Phillips	Dec	\$130.00	4.00	4	91	4.60	392	-14.78	603	-9.73	55	35	10	0
23	23 Eisner	New York	Charles Weinstein	Jan	\$123.47	17.32	3	72	5.88	350	13.27	508	10.68	59	30	11	0
24	24 Eide Bailly ⁹	Fargo, N.D.	Jerry Topp	April	\$117.97	15.01	13	80	12.68	628	9.60	944	10.28	46	34	7	13
25	25 Wipfli	Milwaukee	Rick Dreher	May	\$106.94	9.26	15	100	NC	484	5.68	757	3.27	40	32	28	0
26	26 Smart [*]	Devon, Pa.	Steve Samek	Dec	\$104.00	-10.34	11	56	1.82	401	-2.20	541	-4.92	12	29	51	8
27	27 Anchin, Block & Anchin	New York	Frank Schettino	Sept	\$97.00	10.23	1	52	1.96	266	17.18	395	10.64	43	34	17	6
28	28 Berdon	New York	Stanley Freundlich	Dec	\$95.00	11.76	2	45	-4.26	365	5.80	441	3.28	34	37	29	0
29	29 Amper, Politziner & Mattia ¹⁰	Edison, N.J.	Howard Cohen	March	\$87.76	22.06	6	43	13.16	390	15.04	481	7.37	54	29	17	0

Key and notes: Last year's rankings have been revised based on 2007 revenue provided by firms. Some firms' rankings will therefore differ from those reported last year.
^{*} Firm estimate [†] Accounting Today estimate NC No change NA Not available/applicable NR Not ranked [§] Gross revenue ¹ Fee split is AT estimate. ² Fee split: "Other" includes advisory line of services and statutorily wholly owned subsidiaries. ³ Office figures are business offices, not all physical locations. ⁴ RSM McGladrey and McGladrey & Pullen have an alternative practice structure in which each is a separate and independent legal entity. Prior years have been restated for 2007 and 2008 divestitures. ⁵ Net revenues now include billed out-of-pocket expenses; previous years' data has been restated for comparison. Also, business advisory services are now included under MAS in fee split; previously, they had been under A&A. ⁶ Revenue figures are AT estimates; all other figures are firm-supplied. CBIZ and Mayer Hoffman McCann are associated through an alternative practice structure. Figures do not reflect year-end mergers with Tofias and Mahoney Cohen. (See Top 100 Highlights, page 20.) ⁷ Changed name from Crowe Group. ⁸ UHY Advisors and UHY LLP are affiliated through an alternative practice structure. ⁹ Figures do not reflect four mergers from August and November 2008, including approx. \$26 million in revenue. ¹⁰ Figures do not reflect June 2008 merger with Goldenberg Rosenthal.

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					\$ mn.	% chg.				Profes-sionals	% chg.			A&A	Tax	MAS	Other
30	30 Cherry, Bekaert & Holland	Richmond, Va.	Howard Kies	April	\$86.65	11.95	14	44	NC	453	3.90	623	2.13	58	32	10	0
31	33 Goodman & Co.	Virginia Beach, Va.	Thomas Wilson	June	\$86.00	21.13	9	80	6.67	387	26.47	585	20.12	45	38	17	0
32	29 Marks Paneth & Shron	New York	M. Levenus/A. Cannata	Dec	\$85.00	3.66	3	68	17.24	319	-0.93	487	3.40	57	29	2	12
33	31 Citrin Cooperman & Co.	New York	Joel Cooperman	Dec	\$80.50	11.81	4	76	11.76	218	3.32	340	5.92	50	33	11	6
34	35 Carr, Riggs & Ingram	Enterprise, Ala.	William Carr	Sept	\$77.68	17.55	12	61	7.02	327	16.37	455	9.64	54	40	6	0
35	37 BMC (Beard Miller Co.)	Reading, Pa.	Lamar Stoltzfus	Dec	\$75.24	14.24	15	85	13.33	368	14.29	551	13.37	61	30	5	4
36	34 Parente Randolph	Philadelphia	Robert Ciaruffoli	Oct	\$74.30	12.41	12	62	1.64	364	7.06	534	5.53	57	20	23	0
37	36 Armanino McKenna	San Ramon, Calif.	Andy Armanino	Dec	\$73.27	11.07	4	30	15.38	235	0.43	300	3.45	40	36	0	24
38	40 WithumSmith+Brown	Princeton, N.J.	Ivan Brown	June	\$70.09	16.62	13	26	4.00	262	11.49	353	13.87	49	36	2	13
39	39 Vitale, Caturano & Co.*	Boston	Richard Caturano	June	\$67.10	11.28	1	35	16.67	253	10.96	375	9.33	44	24	32	0
40	38 Rehmann†	Saginaw, Mich.	Steven Kelly	Dec	\$66.50	3.42	11	43	7.50	379	-4.53	558	2.95	43	31	9	17
41	41 Schenck Business Solutions	Appleton, Wis.	William Goodman	Sept	\$63.25	7.92	9	59	NC	355	1.72	513	0.98	37	39	19	5
42	43 Beers & Cutler	Vienna, Va.	Ed Offerdinger	Sept	\$60.32	10.35	1	26	8.33	222	5.21	332	7.44	23	38	39	0
43	42 Morrison, Brown, Argiz & Farra	Miami	Antonio Argiz	June	\$60.20	8.86	5	15	-6.25	203	6.84	265	5.16	34	31	27	8
44	56 Habif, Arogeti & Wynne	Atlanta	Joseph Simms	Dec	\$59.08	30.65	1	35	45.83	230	17.35	315	19.32	48	35	9	8
45	45 Friedman	New York	Bruce Madnick	Dec	\$59.00	15.69	3	42	7.69	219	8.96	297	6.07	61	34	5	0
46	44 Hothouse Carlin & Van Trigt	Santa Monica, Calif.	Phillip Hothouse	Dec	\$58.92	11.80	6	24	4.35	187	8.09	267	6.80	26	66	0	8
47	50 SS&G Financial Services	Cleveland	Gary Shamis	Dec	\$57.70	18.24	8	22	10.00	334	12.84	394	10.06	31	36	14	19
48	46 Aronson & Co.	Rockville, Md.	Lisa Cines	May	\$57.13	13.22	1	21	5.00	180	17.65	246	13.36	49	27	14	10
49	51 Lattimore, Black, Morgan & Cain	Brentwood, Tenn.	D. Morgan/RM Cain	Dec	\$56.76	16.34	3	46	NC	253	15.53	369	9.17	23	38	15	24
50	52 Burr, Pilger & Mayer	San Francisco	Stephen Mayer	Dec	\$56.50	16.49	6	45	50.00	285	26.67	395	21.54	45	34	18	3
51	49 Novogradac & Co.*	San Francisco	Michael Novogradac	Dec	\$55.01	12.52	12	26	13.04	245	0.41	286	-8.33	55	22	11	12
52	58 Horne	Jackson, Miss.	Hugh Parker	Dec	\$53.95	20.08	13	24	NA	235	NA	383	NA	47	20	15	18
53	55 Ehrhardt Keefe Steiner & Hottman	Denver	Robert Hottman	Sept	\$52.81	14.88	3	25	4.17	254	10.92	349	12.94	54	34	12	0
54	53 RubinBrown	St. Louis	John Herber	May	\$52.37	10.72	2	24	NC	252	0.80	327	1.87	46	38	16	0
55	54 Schneider Downs	Pittsburgh	Raymond Buehler	June	\$51.86	12.01	2	32	14.29	290	9.02	357	8.84	43	30	27	0
56	57 Blackman Kallick	Chicago	Steven Schneider	Dec	\$51.00	13.33	1	34	-2.86	185	1.09	264	0.76	45	41	14	0
57	61 SC&H Group	Sparks, Md.	Thomas Stout	Dec	\$50.99	21.64	3	14	27.27	205	2.50	257	3.21	19	47	34	0
58	63 Weaver and Tidwell	Fort Worth, Texas	W.M. Lawhon	May	\$50.79	21.92	3	26	-3.70	231	35.09	316	27.94	47	35	12	6
59	47 Hein & Associates	Denver	Larry Unruh	Dec	\$50.70	3.01	4	28	16.67	201	-3.83	278	0.36	56	35	5	4
60	66 Kaufman, Rossin & Co.	Miami	James Kaufman	May	\$48.94	20.33	4	32	NC	192	33.33	290	23.40	24	32	5	39
61	74 Elliott Davis	Greenville, S.C.	Rick Davis	June	\$48.65	28.60	10	47	27.03	247	32.09	364	24.66	45	37	10	8
62	83 Kearney & Co.	Alexandria, Va.	Ed Kearney	Dec	\$48.62	51.13	3	12	NC	180	9.09	357	72.46	84	0	16	0
63	48 Suby, Von Haden & Associates	Madison, Wis.	Jack Cotton	May	\$47.20	-3.69	4	27	8.00	168	3.07	420	-0.94	17	21	15	47
64	60 Frank, Rimerman & Co.	Palo Alto, Calif.	Bryan Polster	May	\$47.14	9.96	4	17	NC	162	13.29	195	12.07	27	56	16	1
65	59 Padgett Business Services f	Athens, Ga.	Steve Rafsky	May	\$44.92	4.10	290	283	-4.39	NA	NA	718	3.46	70	30	0	0

Notes: * Firm estimate † Accounting Today estimate 1 Changed name from Rehmann Group f Franchise. Revenue, partner, office and total employee figures may include franchisees.

RANK				REVENUE					PERSONNEL				FEE SPLIT (in percent)					
				Year end	\$ mn.	% chg.	Offices	Partners	% chg.	Professionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other	
66	67	O'Connor Davies Munns & Dobbins	New York	K. Keane/T. Dobbins	Dec	\$44.50	11.25	5	38	2.70	220	7.32	283	5.99	71	24	5	0
67	71	Katz, Sapper & Miller*	Indianapolis	David Resnick	Dec	\$43.00	13.16	2	35	20.69	182	22.97	262	22.43	30	45	21	4
68	64	Hill, Barth & King	Boardman, Ohio	Chris Allegretti	Aug	\$43.00	4.37	15	35	-2.78	187	5.06	291	3.56	32	36	10	22
69	62	Margolin, Winer & Evens	Garden City, N.Y.	Teddy Selinger	Dec	\$42.50	1.92	2	27	NC	180	5.26	227	0.89	60	30	10	0
70	73	Sikich†	Aurora, Ill.	James Sikich	Dec	\$42.00	10.82	7	38	22.58	232	27.47	305	25.51	40	15	44	1
71	70	Watkins, Meegan, Drury & Co.	Bethesda, Md.	Michael Micholas	Dec	\$42.00	9.09	4	17	-5.56	180	-1.64	215	-1.83	21	24	55	0
72	65	Clark, Schaefer, Hackett & Co.	Middletown, Ohio	Carl Coburn	June	\$42.00	3.24	6	24	NC	194	16.17	268	15.52	48	38	1	13
73	79	Blum, Shapiro & Co.	West Hartford, Conn.	Carl Johnson	Dec	\$41.50	13.82	3	34	3.03	160	-3.03	243	-0.82	50	29	7	14
74	84	Argy, Wiltse & Robinson*	McLean, Va.	Paul Argy	Dec	\$41.00	30.08	4	24	9.09	151	NC	216	4.85	41	49	8	2
75	80	Joseph Decosimo and Co.	Chattanooga, Tenn.	Nick Decosimo	Dec	\$40.33	12.62	7	30	3.45	184	14.29	287	10.81	49	43	0	8
76	72	Rachlin*	Miami	Lawrence Blum	Dec	\$40.00	5.26	3	28	7.69	111	-21.83	205	-10.09	42	32	8	18
77	69	Doeren Mayhew	Troy, Mich.	Mark Crawford	Sept	\$39.27	0.69	1	20	5.26	129	-3.73	192	-4.00	44	24	13	19
78	78	Lurie Besikof Lapidus & Co.	Minneapolis	Beth Kieffer Leonard	April	\$39.00	6.85	1	17	NC	118	11.32	174	3.57	44	30	14	12
79	90	Blue & Co.	Carmel, Ind.	Douglas Masler	Dec	\$38.50	27.31	7	23	NC	160	21.21	227	16.41	23	14	63	0
80	91	The Bonadio Group*	Pittsford, N.Y.	Thomas Bonadio	April	\$38.25	26.95	6	36	38.46	226	23.50	317	24.80	55	20	11	14
81	82	Holtz Rubenstein Reminick	Melville, N.Y.	Francis Candia	Sept	\$37.40	16.15	2	17	NC	141	6.02	196	3.70	44	39	5	12
82	68	SingerLewak*	Los Angeles	David Krajanowski	Dec	\$37.40	-5.39	6	29	3.57	156	-1.27	229	-6.91	60	23	7	10
83	95	LeMaster Daniels	Spokane, Wash.	Scott Dietzen	May	\$37.00	26.58	12	27	12.50	172	23.74	256	20.19	27	51	5	17
84	75	Berkowitz Dick Pollack & Brant*	Miami	Richard Berkowitz	Dec	\$35.87	-4.12	2	18	12.50	100	1.01	174	-1.14	18	40	4	38
85	87	Mohler, Nixon & Williams	Campbell, Calif.	Bill Kelleher	June	\$35.43	13.45	3	23	4.55	114	10.68	174	10.83	44	48	2	6
86	81	Warren, Averett, Kimbrough & Marino	Birmingham, Ala.	James Warren	June	\$35.10	6.07	3	34	-20.93	125	3.31	212	-1.40	42	31	14	13
87	77	Squar Milner*	Newport Beach, Calif.	Stephen Milner	Dec	\$35.00	-4.55	4	18	12.50	142	-2.74	200	NC	45	34	0	21
88	76	Stonefield Josephson*	Los Angeles	Jeffrey Garrison	Dec	\$35.00	-5.41	4	12	-14.29	100	-18.03	151	-13.22	71	22	7	0
89	NR	RGL Forensics ¹	Denver	Paul Brunner	Dec	\$34.70	24.37	16	24	20.00	122	29.79	183	16.56	0	0	0	100
90	86	Rosen Seymour Shapss Martin & Co.	New York	Martin Greenberg	Dec	\$33.20	6.07	2	25	25.00	125	2.46	177	4.73	53	42	5	0
91	85	Alpern Rosenthal	Pittsburgh	Emanuel DiNatale	Dec	\$33.06	4.89	2	33	10.00	175	-2.23	244	-0.41	41	39	8	12
92	NR	Whitley Penn*	Fort Worth, Texas	Larry Autrey	Dec	\$32.60	20.47	2	19	5.56	132	12.82	177	9.94	47	36	9	8
93	100	Freed Maxick & Battaglia	Buffalo, N.Y.	Robert Glaser	April	\$32.50	14.52	3	32	10.34	205	28.13	276	21.05	41	38	6	15
94	99	Vavrinek Trine Day & Co.*	Rancho Cucamonga, Calif.	Ron White	Dec	\$32.50	14.20	5	33	17.86	166	20.29	225	12.50	67	17	13	3
95	97	Seiler	Redwood City, Calif.	James DeMartini	Dec	\$32.50	12.07	2	10	11.11	116	-2.52	145	-2.03	20	55	0	25
96	94	CCR* ²	Westborough, Mass.	David Platt	Dec	\$32.50	10.17	4	31	6.90	138	16.95	205	10.22	60	35	5	0
97	NR	Postlethwaite & Netterville	Baton Rouge, La.	William Balhoff	April	\$32.31	25.72	11	25	13.64	226	7.11	281	13.31	45	18	18	19
98	92	Frazier & Deeter	Atlanta	David Deeter	Dec	\$32.31	8.57	2	11	10.00	105	29.63	138	23.21	43	40	0	17
99	96	Rea & Associates	New Philadelphia, Ohio	Lehman Beall	Oct	\$32.20	10.27	12	31	NC	174	6.75	258	6.17	43	34	8	15
100	NR	Mauldin & Jenkins	Atlanta	M. Elton Wolf	May	\$31.50	13.31	4	37	12.12	117	-0.85	178	4.09	70	25	2	3

Notes: * Firm estimate † Accounting Today estimate 1 Changed name; includes data from international offices. 2 Changed name from Carlin, Charron & Rosen.