

THE 2008

accountingtoday

TOP 100 FIRMS

RANK	Firm	Headquarters	Chief executive	Year end	REVENUE		Off-ices	PERSONNEL			FEE SPLIT (in percent)						
					\$ mn.	% chg.		Part-ners	% chg.	Profes-sionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other
1	Deloitte & Touche	New York City	Barry Salzberg	May	\$9,850.00	12.33	101	2,758	3.92	29,725	10.26	40,998	10.45	44	22	30	4
2	Ernst & Young ^{1,2}	New York City	James Turley	June	\$7,561.00	9.74	90	2,300	4.55	20,200	0.50	24,900	-0.80	70	29	0	1
3	PricewaterhouseCoopers ³	New York City	Dennis Nally	June	\$7,463.77	7.81	75	2,151	3.96	22,541	5.29	31,631	5.17	59	27	0	14
4	KPMG ¹	New York City	Timothy Flynn	Sept	\$5,357.00	11.58	88	1,715	3.06	15,164	8.02	22,003	6.64	48	23	29	0
5	RSM/McGladrey & Pullen ⁴	Bloomington, Minn.	S. Tait/D. Scudder	April	\$1,389.26	9.50	97	720	-7.10	5,949	4.98	8,223	1.58	42	33	18	7
6	Grant Thornton	Chicago	Edward Nusbaum	Dec	\$1,074.58	14.37	52	534	9.20	3,938	3.60	5,758	5.57	59	26	15	0
7	BDO Seidman	Chicago	Jack Weisbaum	June	\$589.00	5.56	35	247	2.92	1,976	9.60	2,785	8.41	65	23	12	0
8	CBiz/Mayer Hoffman McCann ⁵	Cleveland	Steven Gerard	Dec	\$500.72	12.76	144	243	-3.19	2,086	8.31	4,722	0.45	23	27	50	0
9	Crowe Group ⁶	Oak Brook Terrace, Ill.	Charles Allen	March	\$457.43	8.14	20	214	8.63	1,504	8.20	2,234	9.08	66	17	17	0
10	BKD	Springfield, Mo.	Neal Spencer	May	\$322.00	12.20	27	222	7.25	1,201	11.41	1,771	9.25	48	32	20	0
11	Moss Adams	Seattle	Rick Anderson	Dec	\$317.00	16.12	19	252	12.50	1,365	10.53	1,916	7.58	48	33	19	0
12	UHY Advisors ⁷	Chicago	Steve Samek	Dec	\$277.30	16.01	26	146	10.61	920	10.05	1,455	9.23	31	36	33	0
13	Plante & Moran	Southfield, Mich.	William Hermann	June	\$271.24	11.82	16	201	-2.90	1,005	-0.30	1,552	-0.26	51	31	18	0
14	Clifton Gunderson	Peoria, Ill.	Carl George	May	\$228.00	15.15	47	212	19.10	1,385	17.87	1,789	13.37	45	26	29	0
15	J.H. Cohn [*]	Roseland, N.J.	Thomas Marino	Jan	\$215.00	22.86	10	130	23.81	722	37.26	1,050	31.58	48	26	3	23
16	Virchow Krause & Co.	Madison, Wis.	Timothy Christen	May	\$202.10	10.93	9	90	NC	957	10.76	1,139	8.58	39	30	24	7
17	Reznick Group	Bethesda, Md.	Kenneth Baggett	Sept	\$197.40	35.41	10	110	25.00	1,139	24.34	1,500	22.25	51	24	23	2
18	Dixon Hughes	High Point, N.C.	K. Hughes/E. Sams	Dec	\$178.00	14.84	28	122	17.31	670	7.89	1,002	8.56	43	30	27	0
19	LarsonAllen	Minneapolis	Gordy Viere	Oct	\$173.00	23.57	13	108	21.35	796	17.06	1,141	18.24	42	33	22	3
20	Rothstein, Kass & Co.	Roseland, N.J.	S. Kass/H. Altman	Dec	\$131.50	37.27	7	60	22.45	678	9.89	830	12.01	70	25	2	3
21	Weiser [*]	New York City	Douglas Phillips	Dec	\$125.00	13.64	4	87	12.99	460	18.25	668	13.99	55	35	10	0
22	Marcum & Kliegman	Melville, N.Y.	Jeffrey Weiner	Dec	\$123.26	45.01	3	47	20.51	400	14.29	542	14.35	40	35	5	20
23	Smart [*]	Devon, Pa.	James Smart	Dec	\$116.00	7.10	12	55	1.85	410	-7.24	569	-4.85	10	24	24	42
24	Eisner	New York City	Charles Weinstein	Jan	\$105.24	5.88	3	68	9.68	309	11.55	459	12.50	59	31	10	0
25	Eide Bailly	Fargo, N.D.	Jerry Topp	April	\$102.57	21.41	13	71	31.48	573	11.05	856	14.59	42	33	13	12
26	Wipfli	Milwaukee	Rick Dreher	May	\$97.88	8.80	15	100	5.26	458	7.26	733	6.70	41	32	27	0
27	Anchin, Block & Anchin	New York City	Frank Schettino	Sept	\$88.00	14.29	1	51	6.25	227	14.07	357	9.51	43	34	17	6
28	Berdon	New York City	Stanley Freundlich	Dec	\$85.00	16.44	2	47	6.82	345	12.75	427	10.91	34	37	29	0
29	Marks Paneth & Shron	New York City	M. Leventus/A. Cannata	Dec	\$82.00	10.81	3	58	3.57	322	26.77	471	11.35	57	29	2	12
30	Cherry, Bekaert & Holland	Richmond, Va.	Howard Kies	April	\$77.40	8.71	14	44	NC	436	1.87	610	2.01	54	34	12	0

Key and notes: Last year's rankings have been revised based on 2006 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 NR Not ranked f Franchise. Revenue, partner, office and total employee figures may include franchisees.
 1 Gross revenue. 2 Fee split - certain revenues are included in multiple service lines; duplication has been eliminated. 3 Fee split - "Other" includes advisory line of service and wholly owned subsidiaries. 4 RSM McGladrey and Pullen have an alternative practice structure in which each is a separate and independent legal entity. 5 CBiz and Mayer Hoffman McCann are associated through an alternative practice structure. Revenue reflects divestiture of a consulting practice. Excludes CBiz's benefits and insurance operations. 6 Fee split - revenue classification between categories has been changed from prior years. 7 UHY Advisors and UHY LLP are affiliated through an alternative practice structure.

RANK	Firm	Headquarters	Chief executive	Year end	REVENUE			PERSONNEL				FEE SPLIT (in percent)					
					\$ mn.	% chg.	Off-ices	Part-ners	% chg.	Profes-sionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other
31	Citric	New York City	Joel Cooperman	Dec	\$72.00	30.91	4	68	25.93	211	30.25	321	27.38	50	30	10	10
32	Amper, Politzner & Mattia	Edison, N.J.	Philip Politzner	March	\$71.90	9.44	6	38	-5.00	339	33.99	448	20.43	56	24	20	0
33	Goodman & Co.	Virginia Beach, Va.	Thomas Wilson	June	\$71.00	18.33	9	75	8.70	306	16.35	487	14.05	47	38	15	0
34	Parente Randolph ⁸	Philadelphia	Robert Ciaruffoli	Oct	\$66.10	-1.64	12	61	3.39	340	8.63	506	8.12	56	18	26	0
35	Carr, Riggs & Ingram	Enterprise, Ala.	William Carr	Sept	\$66.08	23.79	11	57	35.71	281	20.60	415	25.76	55	36	9	0
36	Armanino McKenna	San Ramon, Calif.	Andy Armanino	Dec	\$65.97	32.18	4	26	13.04	234	23.81	290	23.93	41	32	3	24
37	BMC	Reading, Pa.	Lamar Stoltzfus	Dec	\$65.86	27.24	14	75	22.95	322	23.37	486	22.42	61	29	6	4
38	The Rehmann Group	Saginaw, Mich.	Steven Kelly	Dec	\$64.30	21.32	11	40	25.00	397	17.46	542	17.06	40	33	9	18
39	The Schonbraun McCann Group	New York City	Bruce Schonbraun	Dec	\$60.93	33.71	3	22	69.23	200	36.05	270	41.36	17	28	55	0
40	Vitale, Caturano & Co.	Boston	Richard Caturano	June	\$60.30	16.18	1	30	7.14	228	11.76	343	12.83	42	24	34	0
41	WithumSmith+Brown	Princeton, N.J.	Ivan Brown	June	\$60.10	13.23	8	25	-3.85	235	9.30	310	7.27	46	35	4	15
42	Schenck Business Solutions	Appleton, Wis.	William Goodman	Sept	\$58.61	7.86	10	59	5.36	349	5.76	508	5.39	36	35	21	8
43	Morrison, Brown, Argiz & Farra	Miami	Antonio Argiz	June	\$55.30	30.42	4	16	-11.11	190	18.75	252	20.00	34	32	28	6
44	Beers & Cutler	Vienna, Va.	Ed Offerding	Sept	\$54.66	22.06	1	24	9.09	211	15.93	309	15.30	22	37	41	0
45	Holthouse Carlin & Van Trigt	Santa Monica, Calif.	Philip Holthouse	Dec	\$52.70	23.42	6	23	21.05	173	8.81	250	12.61	25	63	0	12
46	Friedman	New York City	Bruce Madnick	Dec	\$51.00	15.91	3	39	18.18	201	12.92	280	12.90	63	30	7	0
47	Aronson & Co.	Rockville, Md.	Lisa Cines	May	\$50.46	10.66	1	20	NC	153	9.29	217	7.96	50	24	18	8
48	Hein & Associates	Denver	Larry Unruh	Dec	\$49.22	22.74	4	24	NC	209	16.76	277	13.99	58	33	5	4
49	Suby, Von Haden & Associates	Madison, Wis.	Jack Cotton	May	\$49.01	8.60	4	25	NC	163	4.49	424	4.69	18	20	14	48
50	SS&G Financial Services	Cleveland	Gary Shamis	Dec	\$48.80	12.44	8	20	NC	296	22.82	358	12.93	32	38	15	15
51	Novogradac & Co.*	San Francisco	Michael Novogradac	Dec	\$48.73	25.08	11	23	43.75	244	7.96	312	11.43	53	22	10	15
52	Mahoney Cohen & Co.	New York City	Mark Garten	March	\$48.73	15.06	4	27	3.85	193	41.91	258	25.85	56	36	8	0
53	Burr, Pilger & Mayer	San Francisco	Stephen Mayer	Dec	\$48.50	51.56	4	30	7.14	225	37.20	325	30.00	47	34	16	3
54	Lattimore Black Morgan & Cain*	Brentwood, Tenn.	D. Morgan/R.M. Cain	Dec	\$48.06	18.90	3	46	35.29	238	22.68	352	29.41	17	27	31	25
55	RubinBrown	St. Louis	John Herber	May	\$47.30	5.70	2	24	-4.00	250	3.31	321	1.90	44	24	32	0
56	Schneider Downs	Pittsburgh	Raymond Buehler	June	\$46.30	25.14	2	28	NC	266	9.02	328	6.84	42	32	26	0
57	Ehrhardt Keefe Steiner & Hottman	Denver	Robert Hottman	Sept	\$45.97	22.88	3	24	20.00	229	22.46	309	25.10	53	28	19	0
58	Habif, Arogati & Wynne	Atlanta	Joseph Simms	Dec	\$45.22	35.07	2	24	50.00	196	34.25	264	34.01	49	33	8	10
59	Blackman Kallick Bartelstein	Chicago	Steven Schneider	Dec	\$45.00	12.50	1	35	16.67	183	-3.68	262	0.38	47	40	13	0
60	Horne	Jackson, Miss.	Hugh Parker	Dec	\$44.93	28.01	13	NA	NA	NA	NA	NA	NA	45	20	16	19
61	Padgett Business Services f	Athens, Ga.	Steve Rafsky	May	\$43.15	4.23	280	296	-8.64	NA	NA	694	2.97	73	27	0	0
62	Frank, Rimerman & Co.	Palo Alto, Calif.	Bryan Polster	May	\$42.87	22.73	4	17	21.43	143	15.32	174	16.78	27	56	15	2
63	SC&H Group	Sparks, Md.	Thomas Stout	Dec	\$41.92	13.21	3	11	37.50	200	9.89	249	10.67	19	46	35	0
64	Margolin, Winer & Evens	Garden City, N.Y.	Teddy Selinger	Dec	\$41.70	5.04	2	27	NC	171	3.01	225	2.27	60	30	10	0
65	Weaver and Tidwell	Fort Worth, Texas	W.M. Lawhon	May	\$41.66	36.28	3	27	17.39	171	11.76	247	13.30	51	38	6	5

* Firm estimate † Accounting Today estimate NR Not ranked f Franchise, partner, office and total employee figures may include franchisees.
8 Firm eliminated two service lines for strategic purposes.

RANK	Firm	Headquarters	Chief executive	Year end	REVENUE			PERSONNEL				FEE SPLIT (in percent)						
					\$ mn.	% chg.	Off-ices	Part-ners chg.	% Profes-sionals chg.	Total emps.	% chg.	A&A	Tax	MAS	Other			
66	49	Goldenberg Rosenthal	Jenkintown, Pa.	Jay Weinstein	June	\$41.36	-3.45	1	16	NC	176	2.92	238	3.03	32	21	4	43
67	61	Hill, Barth & King	Boardman, Ohio	Chris Allegretti	Aug	\$41.20	9.28	15	42	20.00	159	-4.22	263	NC	29	38	13	20
68	60	Clark, Schaefer, Hackett & Co.	Middletown, Ohio	Thomas Hazelbaker	June	\$40.68	4.90	6	24	NC	167	-7.73	232	-7.94	45	37	1	17
69	66	Kaufman, Rossin & Co.	Miami	James Kaufman	May	\$40.67	12.22	4	32	28.00	144	22.03	235	21.76	38	29	4	29
70	65	O'Connor Davies Munns & Dobbins	New York City	K. Keane/T. Dobbins	Dec	\$40.00	9.59	5	37	5.71	205	7.89	267	8.10	70	26	4	0
71	77	Singer Lewak Greenbaum & Goldstein	Los Angeles	David Krajanowski	Dec	\$39.53	15.25	6	28	12.00	158	6.04	246	9.33	66	18	6	10
72	67	Doeren Mayhew	Troy, Mich.	Mark Crawford	Sept	\$39.40	9.44	1	19	NC	134	9.84	200	6.95	47	20	16	17
73	78	Watkins, Meegan, Drury & Co.	Bethesda, Md.	Michael Micholas	Dec	\$38.50	12.90	4	18	5.88	183	6.40	219	4.29	22	26	52	0
74	75	Katz, Sapper & Miller*	Indianapolis	David Resnick	Dec	\$38.00	9.20	1	29	7.41	148	8.03	214	6.47	30	45	21	4
75	68	Rachlin*	Miami	Lawrence Blum	Dec	\$38.00	5.56	3	26	-3.70	142	13.60	228	15.15	42	32	8	18
76	73	Sikich	Aurora, Ill.	James Sikich	Dec	\$37.90	8.32	5	31	6.90	182	2.82	243	4.74	40	15	44	1
77	81	Elliott Davis	Greenville, S.C.	Todd Mitchell	June	\$37.83	16.98	8	37	19.35	187	14.72	292	19.18	45	36	11	8
78	69	Tofias	Cambridge, Mass.	Tracy Gallagher	Dec	\$37.50	4.17	4	29	NC	108	-9.24	185	0.54	41	45	14	0
79	71	Berkowitz Dick Pollack & Brant	Miami	Richard Berkowitz	Dec	\$37.41	5.80	2	16	NC	99	-3.88	176	0.57	16	37	5	42
80	83	Squar Milner	Newport Beach, Calif.	Steve Milner	Dec	\$37.00	15.63	3	27	92.86	135	-3.57	200	14.94	53	32	0	15
81	70	Stonefield Josephson*	Los Angeles	Jeffrey Garrison	Dec	\$37.00	2.78	5	14	27.27	122	16.19	174	16.00	58	21	13	8
82	76	Lurie Besikof Lapidus & Co.	Minneapolis	Beth Kieffer Leonard	April	\$36.50	5.80	1	17	-5.56	106	0.95	168	4.35	41	36	12	11
83	90	Blum, Shapiro & Co.*	West Hartford, Conn.	Carl Johnson	Dec	\$36.46	28.43	2	33	10.00	165	57.14	245	39.20	52	31	8	9
84	84	Joseph Decosimo and Co.	Chattanooga, Tenn.	Nick Decosimo	Dec	\$35.81	12.61	7	29	7.41	161	0.63	259	7.92	49	42	0	9
85	85	Warren, Averett, Kimbrough & Marino	Birmingham, Ala.	James Warren	June	\$33.09	5.38	3	43	22.86	121	-0.82	215	8.04	43	31	17	9
86	88	Holtz Rubenstein Reminick	Melville, N.Y.	Francis Candia	Sept	\$32.20	11.81	2	17	6.25	133	13.68	189	8.62	47	37	6	10
87	NR	Kearney & Co.	Alexandria, Va.	Ed Kearney	Dec	\$32.17	52.25	2	12	33.33	165	28.91	207	29.38	70	0	30	0
88	NR	Alpern Rosenthal	Pittsburgh	Emanuel DiNatale	Dec	\$31.52	24.68	2	30	11.11	179	34.59	245	23.74	39	40	9	12
89	97	Argy, Wiltse & Robinson	McLean, Va.	Paul Argy	Dec	\$31.52	20.54	3	22	37.50	151	33.63	206	39.19	42	49	7	2
90	87	Rosen Seymour Shapps Martin & Co.	New York City	Fred Shapps	Dec	\$31.30	6.10	2	20	NC	122	2.52	169	1.81	53	42	5	0
91	93	Mohler, Nixon & Williams	Campbell, Calif.	Bill Kelleher	June	\$31.23	12.87	3	22	NC	103	-3.74	157	-1.88	44	49	2	5
92	95	Honkamp Krueger & Co.	Dubuque, Iowa	Arnie Honkamp	Dec	\$30.42	13.89	7	18	5.88	49	2.08	247	2.49	14	12	12	62
93	91	Kennedy and Coe	Salina, Kansas	Kurtis Siemers	March	\$30.30	8.21	8	23	-4.17	126	4.13	226	4.63	16	50	26	8
94	92	Blue & Co.†	Carmel, Ind.	Douglas Hasler	Dec	\$30.24	8.00	7	23	15.00	132	8.20	195	8.33	25	20	55	0
95	100	The Bonadio Group*	Pittsford, N.Y.	Thomas Bonadio	April	\$30.13	17.83	5	27	NC	189	18.87	258	15.18	43	25	12	20
96	79	Carlin, Charron & Rosen**	Westborough, Mass.	David Platt	Dec	\$30.00	-11.76	4	29	-12.12	118	-26.71	186	-21.52	58	36	6	0
97	NR	Frazier & Deeter	Atlanta	David Deeter	Dec	\$29.76	17.12	2	10	NC	81	30.65	112	23.08	42	38	20	0
98	89	Kemper CPA Group†	Vincennes, Ind.	Ronald Dezelan	April	\$29.60	3.42	24	57	14.00	201	-3.83	288	-0.69	44	37	19	0
99	94	LeMaster & Daniels	Spokane, Wash.	Scott Dietzen	May	\$29.23	8.22	12	24	NC	139	1.46	213	-3.62	25	52	7	16
100	NR	Rea & Associates	New Philadelphia, Ohio	Timothy Michel	Oct	\$29.20	14.51	10	31	NC	163	8.67	243	13.02	43	36	8	13

* Firm estimate † Accounting Today estimate ‡ Revenue reflects divestment of a service line. NR Not ranked NA Not available