

THE 2009 accountingtoday TOP 100 FIRMS

RANK	09 08 Firm	Headquarters	Chief executive	Year end	REVENUE		PERSONNEL					FEE SPLIT (in percent)					
					\$ mn.	% chg.	Offices	Partners	% chg.	Professionals	% chg.	Total emps.	% chg.	A&A	Tax	MAS	Other
1	1 Deloitte & Touche ⁵¹	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 ⁵³	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
4545	Friedman	New York	Bruce Madnick	Dec	\$59.00	15.69	3	42	7.69	219	8.96	297	6.07	61	34	5	0
4644	Holthouse Carlin & Van Trigt	Santa Monica, Calif.	Philip Holthouse	Dec	\$58.92	11.80	6	24	4.35	187	8.09	267	6.80	26	66	0	8
4750	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
4846	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
4951	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
5052	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

Leaders in Tax

Ranked by revenue

Firms under \$100 mn	Rev. share (\$ mn)	Fee split
1. Holthouse Carlin & Van Trigt	38.89	66
2. Berdon	35.15	37
3. Anchin, Block & Anchin	32.98	34
4. Goodman & Co.	32.68	38
5. Carr, Riggs & Ingram	31.07	40

THE TOP 100 LOCAL FIRMS BY REGION

(by revenue, excluding the Big Four and national firms)

West and Southwest (14 firms)

Headquarters	Rev. (\$mn)	% chg.
Moss Adams	Seattle	\$336.00 5.99
Armanino McKenna	San Ramon, Calif.	73.27 11.07
Holthouse Carlin & Van Trigt	Santa Monica, Calif.	58.92 11.80
Burr, Pilger & Mayer	San Francisco	56.50 16.49
Novogradac & Co.*	San Francisco	55.01 12.52
Ehrhardt Keefe Steiner & Hottman	Denver	52.81 14.88
Weaver and Tidwell	Fort Worth, Texas	50.79 21.92
Hein & Associates	Denver	50.70 3.01
Frank, Rimerman & Co.	Palo Alto, Calif.	47.14 9.96
SingerLewak*	Los Angeles	37.40 -5.39
LeMaster Daniels	Spokane, Wash.	37.00 26.58
Mohler, Nixon & Williams	Campbell, Calif.	35.43 13.45
Squar Milner*	Newport Beach, Calif.	35.00 -4.55
Stonefield Josephson*	Los Angeles	35.00 -5.41



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