

THE 2009 accountingtoday TOP 100 FIRMS

RANK				REVENUE			PERSONNEL			FEE SPLIT				
	09	08	Firm	Year end	\$ mn.	Offices	Partners	Professionals	Total emps.	(in percent)				
		Headquarters	Chief executive							A&A	Tax	MAS	Other	
1	1	Deloitte & Touche ^{§1}	New York	Barry Salzberg	May	\$10,980.00	105	2,949	32,857	44,929	44	22	30	4
2	2	Ernst & Young [†]	New York	James Turley	June	\$8,232.10	90	2,350	20,250	25,050	68	30	0	2
3	3	PricewaterhouseCoopers ²	New York	Dennis Nally	June	\$7,578.30	74	2,198	22,100	30,917	56	30	0	14
4	4	KPMG ^{§3}	New York	Timothy Flynn	Sept	\$5,679.00	89	1,818	16,564	23,914	48	25	27	0
5	5	RSM/McGladrey & Pullen ⁴	Bloomington, Minn.	S. Tait/D. Scudder	April	\$1,467.64	100	738	5,411	7,776	43	34	21	2
6	6	Grant Thornton ⁵	Chicago	Edward Nusbaum	Dec	\$1,210.34	51	559	4,022	5,840	48	26	26	0
7	7	BDO Seidman	Chicago	Jack Weisbaum	June	\$659.00	37	266	2,140	3,020	62	23	15	0
8	8	CBIZ/Mayer Hoffman McCann ⁶	Cleveland	D. Sibits/B. Hancock	Dec	\$545.78	177	351	2,277	5,244	23	27	50	0
9	9	Crowe Horwath ⁷	Oak Brook Terrace, Ill.	Charles Allen	March	\$493.00	23	220	1,530	2,293	65	22	13	0
10	10	BKD	Springfield, Mo.	Neal Spencer	May	\$358.00	27	230	1,323	1,926	49	32	19	0
40	38	Rehmann ¹	Saginaw, Mich.	Steven Kelly	Dec	\$66.50	11	43	379	558	43	31	9	17
41	41	Schenck Business Solutions	Appleton, Wis.	William Goodman	Sept	\$63.25	9	59	355	513	37	39	19	5
42	43	Beers & Cutler	Vienna, Va.	Ed Offtendering	Sept	\$60.32	1	26	222	332	23	38	39	0
43	42	Morrison, Brown, Argiz & Farra	Miami	Antonio Argiz	June	\$60.20	5	15	203	265	34	31	27	8
44	56	Habif, Arogeti & Wynne	Atlanta	Joseph Simms	Dec	\$59.08	1	35	230	315	48	35	9	8
45	45	Friedman	New York	Bruce Madnick	Dec	\$59.00	3	42	219	297	61	34	5	0
46	44	Holthouse Carlin & Van Trigt	Santa Monica, Calif.	Philip Holthouse	Dec	\$58.92	6	24	187	267	26	66	0	8
47	50	SS&G Financial Services	Cleveland	Gary Shamis	Dec	\$57.70	8	22	334	394	31	36	14	19
48	46	Aronson & Co.	Rockville, Md.	Lisa Cines	May	\$57.13	1	21	180	246	49	27	14	10
49	51	Lattimore, Black, Morgan & Cain	Brentwood, Tenn.	D. Morgan/RM Cain	Dec	\$56.76	3	46	253	369	23	38	15	24
50	52	Burr, Pilger & Mayer	San Francisco	Stephen Mayer	Dec	\$56.50	6	45	285	395	45	34	18	3

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.

Pacesetters in growth

Ranked by % chg.

Firms under \$100 mn	Revenue (\$mn)	% chg.
1. Kearney & Co.	\$48.62	51.13
2. Habif, Arogeti & Wynne	\$59.08	30.65
3. Argy, Wiltse & Robinson	\$41.00	30.08
4. Elliott Davis	\$48.65	28.60
5. Blue & Co.	\$38.50	27.31

Pacesetters in growth

Ranked by % chg.

Overall Top100 mn	Revenue (\$mn)	% chg.
1. Kearney & Co.	\$48.62	51.13
2. Marcum & Kliegman	\$182.56	48.11
3. Habif, Arogeti & Wynne	\$59.08	30.65
4. Argy, Wiltse & Robinson	\$41.00	30.08
5. Elliott Davis	\$48.65	28.60
6. Blue & Co.	\$38.50	27.31
7. The Bonadio Group*	\$38.25	26.95
8. LeMaster Daniels	\$37.00	26.58
9. Rothstein, Kass & Co.	\$167.00	26.32
10. Postlethwaite & Netterville	\$32.31	25.72

THE TOP 10 SOUTHEAST FIRMS

	Headquarters	Rev. (\$mn)	% chg.
Dixon Hughes	High Point, N.C.	\$207.00	16.29
Cherry, Bekaert & Holland	Richmond, Va.	86.65	11.95
Goodman & Co.	Virginia Beach, Va.	86.00	21.13
Carr, Riggs & Ingram	Enterprise, Ala.	77.68	17.55
Beers & Cutler	Vienna, Va.	60.32	10.35
Morrison, Brown, Argiz & Farra	Miami	60.20	8.86
Habif, Arogeti & Wynne	Atlanta	59.08	30.65
LBMC	Brentwood, Tenn.	56.76	16.34
Horne	Jackson, Miss.	53.95	20.08
Kaufman, Rossin & Co.	Miami	48.94	20.33



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