



Public Accounting Reports—Top 100 for 2006

America's 100 Largest Public Accounting Firms



2006 Rank by Revenue	Firm/Headquarters	FYE	Most recent FYE U.S. Net Rev. (\$mil)	% Change Vs. Previous Year	No. of Partners ²	No. of Prof'ls ³	No. of Offices	No. of SEC Clients ⁴	Revenue Split (%) ¹			
									AA	Tax	MCS	Other
1	Deloitte/New York ⁵	May-05	7,814.0	13.6	2,560	23,841	103	1,454	44	30	22	4
2	Ernst & Young/New York	June-05	6,331.0	14.9	2,130	15,900	97	1,897	72	27	0	1
3	PricewaterhouseCoopers/New York ⁶	June-05	6,167.0	16.2	2,019	20,056	91	1,778	63	26	0	11
4	KPMG/New York	Sept-05	4,359.0	14.5	1,607	13,184	93	1,254	77	23	0	0
5	RSM McGladrey/Minneapolis ^{7,8}	Apr-06	1,281.0	59.5	775	4,567	125	103	46	33	18	3
6	Grant Thornton/Chicago ⁹	July-06	898.4	23.4	444	3,575	48	411	64	25	11	0
7	BDO Seidman/Chicago	June-06	558.0	26.8	240	1,803	34	301	62	23	15	0
8	Crowe Group/Indianapolis	Mar-06	423.0	16.1	129	1,458	20	104	34	17	29	21
9	CBIZ/Mayer Hoffman McCann/Cleveland and Leawood, Kan. ^{10,11,12}	Dec-05	420.8	12.7	197	1,726	35	21	23	27	50	0
10	BKD/Springfield, Mo.	May-06	287.0	10.9	207	1,078	27	58	46	32	22	0
11	Plante & Moran/Southfield, Mich.	June-06	238.8	11.3	173	1,041	16	23	49	32	19	0
12	Moss Adams/Seattle	Dec-05	229.2	14.9	104	1,000	17	59	42	34	21	3
13	Clifton Gunderson/Peoria, Ill.	May-06	197.6	13.4	159	1,066	40	4	35	26	39	0
14	UHY Advisors, Inc./Chicago ¹³	Dec-05	197.0	15.9	102	772	20	30	33	30	11	26
15	Virchow, Krause & Co./Madison, Wis.	May-06	182.2	21.1	90	875	12	34	37	29	22	13
16	J.H. Cohn/Roseland, N.J.	Jan-06	143.4	14.7	94	426	8	46	53	19	15	13
17	Dixon Hughes/High Point, N.C.	May-06	133.6	15.2	92	525	25	39	44	27	25	4
18	LarsonAllen/Minneapolis	Oct-05	118.1	13.2	84	575	9	0	42	30	19	9
19	The Reznick Group/Bethesda, Md.	Sept-05	108.0	18.9	35	614	6	17	60	31	7	2
20	Eisner/New York	Jan-06	99.4	21.1	46	273	3	60	54	26	13	7
21	Weiser/New York	Dec-05	90.0	30.4	36	372	4	12	55	35	10	0
22	Wipfli/Wausau, Wis.	May-06	89.0	9.9	95	450	18	8	50	32	18	0
23	Eide Bailly/Fargo, N.D.	Apr-06	84.1	14.3	56	537	12	15	43	26	23	8
24	Marcum & Kliegman/Melville, N.Y.	Dec-05	76.0	26.7	16	282	5	62	50	25	0	25
25	Smart and Assoc./Devon, Pa.	Dec-05	75.8	28.0	30	375	7	0	11	21	38	30
26	Cherry, Bekaert & Holland/Richmond, Va.	Apr-06	71.2	6.6	46	453	12	14	51	34	15	0
27	Berdon/New York	Dec-05	70.0	6.9	40	299	2	0	34	37	29	0
28	Rothstein Kass/Roseland, N.J. ¹⁴	Dec-05	68.8	18.2	17	481	7	25	65	30	0	5
29	Amper Politziner & Mattia/Edison, N.J.	Mar-06	65.7	24.9	40	253	5	28	51	25	24	0
30	Anchin, Block & Anchin/New York	Sept-05	64.8	32.5	46	186	1	6	43	34	17	6
31	Goodman & Co./Norfolk, Va. ¹⁵	June-06	62.8	12.3	53	293	10	6	43	41	10	6
32	Parente Randolph/Philadelphia	Oct-05	61.8	18.8	59	304	12	5	46	14	28	13
33	Marks Paneth & Shron/New York ¹⁶	Dec-05	57.0	16.3	35	211	2	0	47	33	7	14
34	WithumSmith+Brown/Princeton, N.J.	June-06	53.1	35.8	26	212	7	8	45	35	5	15
35	Schenck Business Solutions/Appleton, Wis.	Sept-05	51.7	4.0	40	209	11	0	36	32	24	8
36	The Rehmann Group/Saginaw, Mich.	Dec-05	49.7	20.6	31	441	10	0	51	32	9	8
37	Vitale, Caturano and Co./Boston	June-06	49.0	25.3	28	199	1	30	43	28	0	29
38	Carr, Riggs & Ingram/Enterprise, Ala.	Sept-05	47.5	27.8	42	213	13	5	42	28	30	0
39	Citrin Cooperman and Co./New York	Dec-05	45.0	25.0	27	156	3	0	65	27	8	0
40	RubinBrown/St. Louis ²⁰	May-06	44.8	12.3	25	264	2	5	47	27	26	0
41	bmc/Reading, Pa. ¹⁷	Dec-05	42.9	23.6	52	229	9	52	56	31	3	10
42	Mahoney Cohen & Co./New York	Mar-06	42.3	6.5	26	180	2	12	52	36	0	12
43	Goldenberg Rosenthal/Jenkintown, Pa.	June-06	42.0	11.4	15	169	1	0	40	9	51	0
44	Beers & Cutler/Vienna, Va.	Dec-05	40.8	37.4	12	178	2	0	23	40	27	10
45	Suby, Von Haden & Assoc./Madison, Wis.	May-06	40.4	11.0	25	137	4	0	31	21	10	38
46	Aronson & Co./Rockville, Md.	May-06	39.9	17.7	20	140	2	6	52	26	22	0
47	Blackman Kallick Bartelstein/Chicago	Dec-05	38.6	8.4	17	190	1	7	45	40	15	0
48	Clark, Schaefer, Hackett & Co./Middletown, Ohio	June-06	38.3	8.2	24	187	6	2	47	43	2	8
49	Friedman/New York	Mar-06	38.0	10.1	25	160	3	15	65	30	5	0
49	Lattimore, Black, Morgan & Cain/Brentwood, Tenn.	May-06	38.0	15.2	19	191	4	0	20	24	3	53
51	Doeren Mayhew/Troy, Mich.	May-06	37.1	10.7	19	141	1	0	47	18	6	29
51	Morrison, Brown, Argiz & Farra/Miami	June-06	37.1	24.1	14	124	3	2	42	32	20	6
53	Schneider Downs/Pittsburgh	June-06	36.9	8.5	29	231	2	4	53	32	5	10
54	Kaufman, Rossin & Co./Miami	May-06	36.2	3.9	21	128	4	3	42	29	18	11



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55	Carlin, Charron & Rosen/Westborough, Mass.	Dec-05	35.7	11.9	18	197	4	18	39	26	3	32
56	Armanino McKenna/San Ramon, Calif.	Dec-05	35.6	41.8	19	147	4	6	36	24	2	37
57	Hill, Barth & King/Boardman, Ohio ¹⁸	Aug-06	35.2	3.2	38	166	18	0	29	43	23	4
58	HORNE/Jackson, Miss. ¹⁹	Dec-05	35.1	NA	30	238	10	2	47	22	32	0
59	Tofias/Cambridge, Mass.	Dec-05	34.9	3.9	27	119	4	0	41	36	23	0
60	Frank, Rimerman & Co./Palo Alto, Calif.	May-06	34.8	25.6	13	126	4	0	36	55	5	4
60	Margolin, Winer & Evens/Garden City, N.Y.	Dec-05	34.8	8.2	28	163	2	2	55	25	20	0
62	SS&G Financial Services/Cleveland	Dec-05	34.3	8.5	18	227	7	0	39	42	7	12
63	Lurie Besikof Lapidus & Co./Minneapolis	Apr-06	34.0	9.7	18	109	1	6	46	24	0	31
64	O'Connor, Davies Munns & Dobbins/Harrison, N.Y. ²⁰	Dec-05	33.5	13.6	32	175	6	0	72	24	4	0
65	Stout, Causey & Horning/Hunt Valley, Md.	Dec-05	32.1	30.5	8	140	3	0	15	46	39	0
66	Elliott Davis/Greenville, S.C.	June-06	32.0	3.9	31	167	7	31	47	37	5	10
67	Hein & Assoc./Denver	Dec-05	31.5	25.5	22	136	5	62	61	33	0	6
68	Warren, Averett, Kimbrough & Marino/Birmingham, Ala.	June-06	31.4	28.7	32	125	3	0	41	37	11	11
69	Katz, Sapper & Miller/Indianapolis	Dec-05	31.2	13.9	25	116	1	0	30	45	21	4
70	Weaver and Tidwell/Fort Worth, Texas	May-06	30.6	16.8	20	133	2	22	35	35	23	7
71	Novogradac & Co./San Francisco	Dec-05	30.0	21.5	12	200	8	0	52	24	0	24
71	Rachlin Cohen & Holtz/Miami	Dec-05	30.0	4.5	13	133	3	12	40	30	8	22
73	Sikich Gardner & Co./Aurora Ill.	Dec-05	29.4	19.0	28	151	7	0	48	13	38	1
74	The Schonbraun McCann Group/Roseland, N.J.	Apr-06	29.0	20.8	9	150	3	0	17	31	52	0
75	Holthouse Carlin & Van Trigt/Santa Monica, Calif.	Dec-05	28.8	22.0	16	97	4	0	30	70	0	0
76	Decosimo/Chattanooga, Tenn.	Dec-05	28.5	12.2	27	150	5	0	40	48	0	12
77	Watkins, Meegan, Drury & Co./Bethesda, Md.	Dec-05	28.4	12.7	12	160	3	0	20	24	40	16
78	Rosen Seymour Shapss Martin & Co./New York	Dec-05	28.1	13.8	14	128	1	3	48	43	4	5
79	Berkowitz Dick Pollack & Brant/Miami	Dec-05	28.0	18.1	16	90	2	1	17	35	4	44
79	Habif, Arogeti & Wynne/Atlanta	Dec-05	28.0	16.7	15	111	1	0	47	32	7	14
79	Kennedy and Coe/Salina, Kan.	Mar-06	28.0	4.1	16	126	16	0	15	53	26	7
82	Mohler, Nixon & Williams/Campbell, Calif.	June-06	27.7	22.0	20	102	2	0	47	48	5	0
83	Singer Lewak Greenbaum & Goldstein/Los Angeles	Dec-05	26.9	26.3	14	128	4	36	64	22	7	8
84	LeMaster & Daniels/Spokane, Wash.	May-06	26.8	6.8	24	137	12	5	23	47	11	19
85	Blue & Co./Carmel, Ind.	Dec-05	26.2	12.9	14	110	7	0	23	17	60	0
86	Ehrhardt Keefe Steiner & Hottman/Denver	Sept-05	26.1	28.6	18	156	1	33	55	29	16	0
87	Kemper CPA Group/Vincennes, Ind.	Apr-06	25.7	3.6	50	204	25	0	46	35	19	0
88	Holtz Rubenstein Reminick/Melville, N.Y.	Sept-05	25.4	9.5	15	119	2	20	45	40	5	9
88	Berry Dunn McNeil & Parker/Portland, Maine ²¹	June-06	25.4	3.3	18	105	3	6	60	24	15	1
90	Stonefield Josephson/Los Angeles	Dec-05	25.2	13.5	13	65	4	48	66	18	14	2
91	Mauldin & Jenkins/Atlanta	May-06	24.9	15.3	30	90	4	24	71	24	2	3
92	Vavrinek, Trine, Day & Co./Rancho Cucamonga, Calif.	Dec-05	24.8	7.8	28	128	6	12	64	19	1	16
93	Burr, Pliger & Mayer/San Francisco	Dec-05	24.0	17.6	17	95	3	27	40	35	15	10
94	Yeo & Yeo/ Saginaw, Mich.	Dec-05	23.8	15.5	19	110	8	0	20	16	24	40
95	Argy, Wiltse & Robinson/McLean, Va.	Dec-05	23.5	23.7	15	86	2	0	41	50	6	3
96	Freed Maxick & Battaglia/Buffalo, N.Y.	Apr-06	23.0	9.5	10	147	3	6	35	30	28	6
96	Rea & Assoc./New Philadelphia, Ohio	Oct-05	23.0	18.9	29	126	9	0	39	34	10	17
98	Honkamp Krueger & Co./Dubuque, Iowa	Dec-05	22.9	5.5	14	30	8	0	20	15	10	55
99	Blum Shapiro & Co./West Hartford, Conn.	Dec-05	22.8	12.3	18	102	2	0	51	35	14	0
99	Seiler & Co./Redwood City, Calif.	Dec-05	22.8	11.8	10	87	2	0	31	62	0	8

Editor's Note: Dollar figures rounded to nearest tenth. Percentage figures rounded to nearest whole number. ¹ Percentages may not add up to 100 because of rounding or the exclusion of certain practice areas. ² Equity partners ³ Non-equity partners and professionals ⁴ See editor's note on page 12 on the determination of SEC clients. ⁵ Deloitte reports only gross revenue. ⁶ PAR made an adjustment to PwC's previous year revenue figure. The adjusted figure changes certain figures published in PAR's Annual Survey Of National Accounting Firms on Feb. 28, 2006. ⁷ RSM McGladrey and McGladrey & Pullen are affiliated through an alternative practice structure. ⁸ Revenue and staffing figures take into account acquisition of American Express Tax & Business Services (Amex TBS). ⁹ Firm estimate for FY06 revenue. ¹⁰ CBIZ and Mayer Hoffman McCann are affiliated through an alternative practice structure. ¹¹ CBIZ is HQ'd in Cleveland. MHM is HQ'd in Leawood, Kan. ¹² CBIZ/MHM revenue includes only revenue that is comparable to Top 100 accounting firms. ¹³ UHY Advisors and UHY LLP are affiliated through an alternative practice structure. ¹⁴ Rothstein Kass restated certain FY04 data because firm sold a large consulting segment of its business effective Jan. 1, 2005. ¹⁵ Firm revised previous FYE revenue up to \$55.9 million. ¹⁶ Firm revised previous FYE revenue. ¹⁷ Beard Miller Co. ¹⁸ Hill, Barth & King revised previous FYE revenue up to \$34.1 million. ¹⁹ Horne changed its FYE to December from April. % change versus previous year revenue is not available because of that change. ²⁰ Estimate for revenue split. ²¹ Berry Dunn McNeil & Parker revised previous FYE revenue up to \$24.6 million. **Source:** PAR research