

THE 2017 IPA 100 FIRMS

'17	'16	FIRM / HEADQUARTERS	MP / CEO	OFFICES	FYE	NET REVENUE	% CHG.
1	1	Deloitte LLP / New York	Cathy Engelbert	113	5/16	\$17,518,000,000	8.5
2	2	PricewaterhouseCoopers (PwC US) / New York	Bob Moritz	86	6/16	\$14,327,000,000	11.1
3	3	EY [‡] / New York	Stephen R. Howe Jr.	81	6/16	\$11,190,000,000	13.0
4	4	KPMG LLP / New York	Lynne Doughtie	106	9/16	\$8,633,800,000	9.0
5	5	RSM US LLP / Chicago	Joe Adams	90	4/17	\$1,978,875,000	7.2
6	6	Grant Thornton LLP / Chicago	Mike McGuire	59	12/16	\$1,692,441,000	8.8
7	7	BDO USA LLP [®] / Chicago	Wayne Berson	67	6/17	\$1,400,000,000	6.0
8	8	Crowe Horwath LLP / Chicago	James Powers	34	3/17	\$809,488,738	7.0
9	9	CLA / Minneapolis	Denny Schleper	108	12/16	\$755,920,919	4.3
10	10	CBIZ & MHM ¹ / Cleveland / Kansas City, Mo.	Chris Spurio / Andy Burczyk	110 / 31	12/16	\$661,000,000	8.4
11	11	CohnReznick LLP / New York	Frank Longobardi	30	1/17	\$617,000,000	4.8
12	12	BKD LLP / Springfield, Mo.	Theodore D. Dickman	35	5/17	\$564,393,000	4.1
13	13	Baker Tilly Virchow Krause LLP / Chicago	Alan Whitman	27	5/17	\$546,600,000	4.1
14	15	Moss Adams LLP / Seattle	Chris Schmidt	25	12/16	\$527,000,000	8.9
15	14	Plante Moran [®] / Southfield, Mich.	James Proppe	20	6/17	\$517,274,400	7.6
16	16	Marcum LLP / New York	Jeffrey M. Weiner	22	12/16	\$449,012,090	6.2
17	17	Dixon Hughes Goodman LLP / Charlotte, N.C.	Matt Snow	29	5/17	\$404,000,000	1.3
18	18	EisnerAmper LLP / New York	Charles Weinstein	13	1/17	\$352,607,000	7.1
19	20	Wipfli LLP / Milwaukee	Rick Dreher	43	5/17	\$274,800,000	5.4
20	19	Eide Bailly LLP / Fargo, N.D.	David Stende	28	4/17	\$269,375,652	0.6
21	23	Carr Riggs & Ingram LLC / Enterprise, Ala.	William H. Carr	32	9/16	\$235,793,048	10.8
22	21	Citrin Cooperman & Company LLP / New York	Joel A. Cooperman	11	12/16	\$233,000,000	8.4
23	22	Andersen Tax / San Francisco	Mark L. Vorsatz	19	12/16	\$220,227,000	12.0
24	25	Armanino LLP / San Ramon, Calif.	Andy Armanino	8	12/16	\$194,999,000	16.8
25	24	Mazars USA LLP ² / New York	Victor Wahba	11	8/16	\$187,000,000	8.8

Key: For ranking purposes, net revenue includes revenue from mergers. Percentage change excludes merger revenue. Revenues for the Big 4 are U.S.-based only. [‡]Firm provided the previous year's data to meet IPA's survey deadline. [®]Firm operates on a 6/30 FYE. The revenue figure provided for rankings reflect a 5/31/17 FYE in order to meet IPA's survey deadline. ¹CBIZ and MHM have an alternative practice structure. ²Changed named from WeiserMazars LLP.

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26	27	WithumSmith+Brown PC [®] / Princeton, N.J.	William R. Hagaman Jr.	15	6/17	\$175,410,000	13.5
27	26	Cherry Bekaert LLP / Richmond, Va.	Howard Kies	12	4/17	\$173,846,792	5.9
28	28	PKF O'Connor Davies LLP / New York	Kevin J. Keane	9	12/16	\$146,600,000	7.0
29	31	Sikich LLP / Naperville, Ill.	James A. Sikich	19	12/16	\$146,474,267	-1.7
30	34	The Siegfried Group LLP / Wilmington, Del.	Robert L. Siegfried Jr.	18	12/16	\$135,578,067	18.4
31	36	Holthouse Carlin & Van Trigt LLP / Los Angeles	Philip J. Holthouse	11	12/16	\$128,315,206	15.3
32	37	Marks Paneth LLP / New York	Harold Moehringer	6	12/16	\$127,723,000	10.8
33	35	UHY Advisors Inc. ³ / Chicago	Anthony Frabotta	16	12/16	\$126,776,000	11.0
34	38	Kearney & Company / Alexandria, Va.	Ed Kearney	4	12/16	\$125,000,000	17.0
35	33	Warren Averett LLC / Birmingham, Ala.	James W. Cunningham	15	12/16	\$124,435,535	2.0
36	30	Novogradac & Company LLP / San Francisco	Michael J. Novogradac	25	12/16	\$123,960,593	5.9
37	29	Elliott Davis Decosimo LLC [®] / Greenville, S.C.	Richard E. Davis	10	6/17	\$118,104,535	10.0
38	39	Weaver / Fort Worth, Texas	John J. Mackel	9	5/17	\$115,177,993	10.5
39	32	Rehmann / Troy, Mich.	Randall Rupp	18	12/16	\$115,000,000	WND
40	41	MBAF / Miami	Antonio L. Argiz	10	12/16	\$112,300,000	13.9
41	40	Berdon LLP / New York	Mark G. Bosswick / Stuart B. Kotler	2	12/16	\$111,800,000	7.5
42	42	Anchin Block & Anchin LLP / New York	Frank A. Schettino	1	9/16	\$103,000,000	6.0
43	43	EKS&H / Denver	Bob Hottman	3	9/16	\$99,574,479	4.7
44	48	Friedman LLP / New York	Fred Berk / Harriet Greenberg	8	12/16	\$93,980,423	3.0
45	44	The Bonadio Group / Pittsford, N.Y.	Thomas Bonadio	12	4/17	\$92,085,486	3.1
46	45	RubinBrown LLP / St. Louis	John F. Herber Jr.	5	5/17	\$91,020,000	5.7
47	46	LBMC / Brentwood, Tenn.	Jeff Drummonds	3	5/17	\$89,827,102	7.0
48	47	BPM LLP ⁴ / San Francisco	Jim Wallace	7	12/16	\$85,748,242	4.6
49	55	Whitley Penn LLP / Fort Worth, Texas	Larry G. Autrey	5	12/16	\$83,550,327	0.2
50	52	Frank Rimerman + Co. LLP / Palo Alto, Calif.	Brian Kreischer	4	12/16	\$82,831,303	10.6

Key: [®]Firm operates on a 6/30 FYE. The revenue figure provided for rankings reflect a 5/31/17 FYE in order to meet IPA's survey deadline. ³UHY Advisors Inc. and UHY LLP are affiliated through an alternative practice structure. WND=Would Not Disclose. ⁴Changed named from Burr Pilger Mayer Inc.

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51	49	HORNE LLP / Ridgeland, Miss.	Joey D. Havens	14	12/16	\$80,988,567	0.9
52	50	Schenck SC / Appleton, Wis.	Greg Barber	10	9/16	\$80,511,399	1.0
53	56	Blue & Co. LLC / Carmel, Ind.	Brad Shaw	11	12/16	\$77,512,658	3.2
54	54	Blum Shapiro & Company PC / West Hartford, Conn.	Joseph A. Kask	6	12/16	\$76,542,000	5.3
55	53	HA+W Aprio ⁵ / Atlanta	Richard Kopelman	2	12/16	\$76,325,000	3.8
56	57	Schneider Downs & Co. Inc. ⁶ / Pittsburgh	Timothy Hammer / Steven Thompson	2	6/17	\$76,047,490	7.4
57	58	Frazier & Deeter LLC / Atlanta	Seth McDaniel	4	12/16	\$74,006,000	10.6
58	61	Doeren Mayhew / Troy, Mich.	Mark A. Crawford	5	9/16	\$73,727,141	3.7
59	59	Katz Sapper & Miller / Indianapolis	David Resnick	3	12/16	\$72,357,600	6.5
60	64	Honkamp Krueger & Co. PC / Dubuque, Iowa	Gregory C. Burbach	8	12/16	\$68,767,595	7.3
61	74	Cohen & Company / Cleveland	Randall Myeroff	10	1/17	\$66,960,534	17.1
62	60	Clark Schaefer Hackett & Co. [*] / Cincinnati	Carl R. Coburn	6	12/16	\$65,691,608	4.0
63	71	Squar Milner LLP / Newport Beach, Calif.	Stephen P. Milner	5	12/16	\$64,892,754	13.7
64	51	Kaufman Rossin / Miami	James R. Kaufman / Blain L. Heckaman	5	5/17	\$64,700,000	13.6
65	62	K-Coe Isom LLP / Salina, Kan.	Jeff Wald	19	3/17	\$63,777,839	2.0
66	67	RKL LLP ⁶ / Lancaster, Pa.	Edward W. Monborne	13	12/16	\$61,532,071	7.3
67	68	Hein & Associates LLP / Denver	James Brendel	4	12/16	\$61,004,683	12.1
68	86	Prager Metis CPAs LLC / New York	Glenn Friedman / David Neste	10	12/16	\$60,770,000	16.0
69	69	Hill Barth & King LLC / Canfield, Ohio	Chris Allegretti	12	8/16	\$60,600,000	8.6
70	70	Grassi & Co. / New York	Louis C. Grassi	5	4/17	\$59,633,786	10.1
71	65	Postlethwaite & Netterville APAC / Baton Rouge, La.	William E. Balhoff	9	4/17	\$58,304,577	1.2
72	66	BerryDunn ⁷ / Portland, Maine	John M. Chandler	5	6/16	\$57,577,146	10.0
73	72	Aronson LLC / Rockville, Md.	Larry A. Davis	1	12/16	\$54,270,000	5.0
74	73	Skoda Minotti / Cleveland	Gregory J. Skoda	4	12/16	\$51,885,600	-0.5
75	75	Montgomery Coscia Greilich LLP / Plano, Texas	Gary Boyd	3	12/16	\$51,715,418	4.7

Key: ⁵Changed named from Habif Arogeti & Wynne. ⁶Firm operates on a 6/30 FYE. The revenue figure provided for rankings reflect a 5/31/17 FYE in order to meet IPA's survey deadline. ^{*}Firm operates on a 6/30 FYE. The revenue figure provided for rankings reflect a 12/31/16 FYE in order to meet IPA's survey deadline. ⁶Changed named from Reinsel Kuntz Leshner LLP. ⁷Firm provided the previous year's data to meet IPA's survey deadline.

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76	63	SVA Certified Public Accountants SC ⁷ / Madison, Wis.	Carl E. Schultz	5	5/16	\$51,411,280	-12.4
77	77	Berkowitz Pollack Brant Advisors / Miami	Richard A. Berkowitz / Joseph Saka	3	12/16	\$51,179,469	9.6
78	80	Seiler LLP / Redwood City, Calif.	James G.B. DeMartini III	2	12/16	\$51,058,960	10.8
79	85	Mountjoy Chilton Medley LLP / Louisville, Ky.	Diane Medley	5	12/16	\$48,696,211	2.4
80	81	Raffa PC / Washington, D.C.	Thomas J. Raffa	3	12/16	\$47,907,767	7.4
81	NR	BerganKDV LTD ⁸ / St. Cloud, Minn.	Loren Viere	6	3/17	\$47,865,648	NA
82	84	SC&H Group / Sparks, Md.	Ronald M. Causey	3	12/16	\$47,639,900	9.8
83	88	Bennett Thrasher LLP ⁹ / Atlanta	Jeffrey A. Eischeid	1	6/17	\$47,330,420	14.5
84	83	Raich Ende Malter & Co. LLP / New York	Ellis Ende	3	12/16	\$47,137,041	9.8
85	79	Aldrich CPAs and Advisors LLP ⁹ / Salem, Ore.	Martin Moll	6	12/16	\$47,054,960	2.0
86	78	Mauldin & Jenkins LLC / Atlanta	Donald L. Luker	6	5/17	\$46,164,984	0.3
87	82	Freed Maxick CPAs PC / Buffalo, N.Y.	Henry Koziol	4	4/17	\$45,579,586	0.0
88	87	SingerLewak / Los Angeles	Jim Pitrat	9	10/16	\$44,482,482	2.8
89	93	Kahn Litwin Renza & Co. Ltd. / Providence, R.I.	Alan H. Litwin	5	12/16	\$43,828,708	12.9
90	92	Macias Gini & O'Connell LLP / Los Angeles	Kevin J. O'Connell	10	12/16	\$43,650,000	11.1
91	96	Brown Smith Wallace LLP / St. Louis	Anthony J. Caleca	3	12/16	\$43,179,000	9.9
92	94	Baker Newman Noyes / Portland, Maine	Carl Chatto	5	12/16	\$42,574,795	3.7
93	89	Kemper CPA Group LLP / Evansville, Ind.	John A. Rubenacker	27	4/17	\$41,983,281	1.7
94	91	PYA / Knoxville, Tenn.	Edward V. Pershing	5	12/16	\$41,623,856	5.4
95	95	Wolf & Company PC / Boston	Mark A. O'Connell	4	9/16	\$41,541,081	9.9
96	90	Margolin Winer & Evens LLP / Garden City, N.Y.	Teddy Selinger	2	12/16	\$41,100,000	1.2
97	98	Rea & Associates Inc. / New Philadelphia, Ohio	Don McIntosh	11	10/16	\$40,597,063	14.5
98	99	PBMares / Newport News, Va.	Alan S. Witt	9	12/16	\$37,513,744	3.6
99	104	Brown Edwards & Company LLP / Roanoke, Va.	Jason A. Hartman	9	5/17	\$37,498,542	4.5
100	97	Wiss & Company LLP / Livingston, N.J.	Paul L. Peterson	3	12/16	\$37,229,000	2.8

Key: ⁷In 2015, SVA sold off an approximately \$10 million health care practice. ⁸Firm operates on a 6/30 FYE. The revenue figure provided for rankings reflect a 5/31/17 FYE in order to meet IPA's survey deadline. NR: Firm not ranked in 2016. ⁹Firm was unable to provide growth due to their 2016 merger. ⁹Firm changed name from AKT Group LLP.

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