

**INSIDE PUBLIC ACCOUNTING  
THE 2010 'BEYOND THE TOP 100 FIRMS'**

**THE LARGEST ACCOUNTING FIRMS IN THE U.S. BEYOND THE TOP 100  
RANKED BY U.S. NET REVENUE**

| RANK       | FIRM / HEADQUARTERS                                      | MP / CEO                        | NET REVENUE         | ASSOC. AFFILIATION              |
|------------|--|---------------------------------|---------------------|---------------------------------|
| 126        | RBZ LLP / Los Angeles                                    | David Roberts                   | \$22,500,000        | JHI                             |
| 127        | Berenfeld Spritzer Shechter & Sheer / Coral Gables, Fla. | Emery Sheer                     | \$22,291,029        | IAPA                            |
| <b>128</b> | <b>Grassi &amp; Co. CPAs PC / Jericho, N.Y.</b>          | <b>Louis C. Grassi</b>          | <b>\$22,210,173</b> | <b>Moore Stephens N.A. Inc.</b> |
| 129        | Gumbiner Savett Inc.† / Santa Monica, Calif.             | Michael M. Savoy                | \$22,160,000        | BKR International               |
| 130        | Hemming Morse Inc. / San Francisco                       | D. Paul Regan                   | \$22,109,229        | JHI                             |
| 131        | Wilson Price Barranco & Billingsley / Montgomery, Ala.   | Chuck Jordan<br>Richard Stabler | \$22,000,000        | Leading Edge Alliance           |
| 132        | Hutchinson and Bloodgood LLP / Glendale, Calif.          | Richard A. Preciado             | \$21,844,372        | PKF International               |
| 133        | Jackson Thornton & Co. PC / Montgomery, Ala.             | Ned F. Sheffield                | \$21,842,016        | N/A                             |
| 134        | Gursey   Schneider LLP / Los Angeles                     | Stephan Wasserman               | \$21,766,857        | N/A                             |
| 135        | Anderson ZurMuehlen / Helena, Mont.                      | Timothy J. Bartz                | \$21,689,826        | MSI Global Alliance             |

Editor's Note: † IPA Estimate.

Source: **INSIDE Public Accounting**

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**INSIDE Public Accounting  
THE 2010 IPA 'BEYOND THE TOP 100' DATA BY REGION**

| RANKINGS   |            | FIRM NAME                       | HEADQUARTERS         | FY '09-'10          |
|--|------------|---------------------------------|----------------------|---------------------|
| REGIONAL/ IPA 200  |            |                                 |                      | NET REVENUE         |
| <b>Northeast (Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont)</b> |            |                                 |                      |                     |
| 1  | 104        | Baker Newman & Noyes LLC        | Portland, Maine      | \$27,442,786        |
| 2  | 106        | Wiss & Company LLP              | Livingston, N.J.     | \$26,953,928†       |
| 3  | 110        | Reinsel Kuntz Leshner LLP       | Lancaster, Pa.       | \$26,372,390        |
| 4  | 111        | Kahn, Litwin, Renza & Co. Ltd.  | Providence, R.I.     | \$25,932,417        |
| 5  | 112        | Wolf & Company PC               | Boston               | \$25,146,282        |
| 6  | 113        | Feeley & Driscoll PC            | Boston               | \$24,607,290        |
| 7  | 117        | Kreischer Miller                | Horsham, Pa.         | \$24,018,052        |
| 8  | 120        | Braver PC                       | Newton, Mass.        | \$23,421,582        |
| 9  | 125        | Raich Ende Malter & Co. LLP     | East Meadow, N.Y.    | \$22,671,466        |
| <b>10</b>  | <b>128</b> | <b>Grassi &amp; Co. CPAs PC</b> | <b>Jericho, N.Y.</b> | <b>\$22,210,173</b> |

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