

## Top Firms: The West

California, Nevada, Oregon and Washington

**Total revenue: \$3,719.07 million**      **Average firm growth: 19.19%**

Once again, the Regional Leaders in the West put in a strong performance, with the third highest average firm growth rate of all the regions, and a major jump in overall revenue — up over \$700 million from last year. Fewer firms dropped out of the roster due to M&A than in some other regions, but that doesn't mean there weren't big moves: Three of this year's new Top 100 Firms came from the West (GHJ, Windes and Sensiba San Filippo), and fully 75% of firms in the West reported double-digit growth.



Firm	Headquarters	Rev. \$ mn.	% chg.	Offices	Partners	Profess- ionals	Total emps.	Fee split			
								A&A	Tax	MAS	Other
Moss Adams	Seattle	\$1,123.00	17.59	29	382	3,036	4,301	39	40	21	0
Armanino	San Ramon, Calif.	\$595.00	29.91	23	221	1,697	2,392	25	39	31	5
Holthouse Carlin & Van Trigt	W. Los Angeles	\$232.84	15.33	13	65	516	711	14	79	0	7
BPM	San Francisco	\$206.50	24.17	14	90	825	1,095	27	44	29	0
Novogradac & Co.	San Francisco	\$192.38	8.46	28	67	524	718	56	27	7	10
Frank, Rimerman & Co.	Palo Alto, Calif.	\$178.64	15.68	4	42	621	676	34	63	4	0
MGO	Los Angeles	\$134.00	36.73	18	62	473	685	38	25	7	30
SingerLewak	Los Angeles	\$89.58	12.00	12	61	289	408	24	57	7	12
Seiler	Redwood City, Calif.	\$87.00	17.57	4	23	220	306	NA	NA	NA	NA
Aldrich	Salem, Ore.	\$80.44	11.29	5	39	279	379	29	38	6	27
Krost*	Pasadena, Calif.	\$78.05	16.60	7	15	176	293	8	22	4	66
GHJ	Los Angeles	\$61.00	46.99	2	19	160	223	28	43	15	14
Gursey   Schneider	Los Angeles	\$59.22	18.04	5	17	220	261	4	37	47	12
Clark Nuber	Bellevue, Wash.	\$56.40	18.99	1	26	206	295	45	36	10	9
Miller Kaplan	N. Hollywood, Calif.	\$56.00	8.74	5	29	177	232	52	25	23	0
Windes	Long Beach, Calif.	\$54.71	19.12	3	22	145	203	26	59	13	3
Sensiba San Filippo	Pleasanton, Calif.	\$50.80	18.14	6	23	255	320	41	50	9	0
Hutchinson & Bloodgood	Glendale, Calif.	\$41.75	19.42	5	35	110	171	32	55	13	0
Perkins & Co.*	Portland, Ore.	\$38.68	11.44	2	24	148	192	20	69	11	0
Duffy Kruspodin*	Woodland Hills, Calif.	\$33.90	13.00	4	12	123	191	10	70	19	1
Geffen Mesher & Co.	Portland, Ore.	\$33.10	22.05	2	19	130	175	26	52	22	0
Abbott, Stringham & Lynch	Campbell, Calif.	\$30.00	15.38	1	92	73	116	23	72	5	0
Sweeney Conrad	Kirkland, Wash.	\$27.84	29.01	1	22	77	120	16	80	0	4
Delap	Lake Oswego, Ore.	\$26.90	8.91	1	18	77	119	30	50	20	0
Genske, Mulder & Co.	Costa Mesa, Calif.	\$23.95	7.45	4	24	64	108	78	16	6	0
<b>LSL CPAs</b>	<b>Brea, Calif.</b>	<b>\$21.57</b>	<b>13.95</b>	<b>5</b>	<b>14</b>	<b>96</b>	<b>141</b>	<b>55</b>	<b>34</b>	<b>11</b>	<b>0</b>
Petrinovich Pugh & Co.	San Jose, Calif.	\$20.74	7.57	3	13	66	98	23	64	1	12
Haskell & White	Irvine, Calif.	\$19.67	7.25	2	7	66	86	43	45	12	0
Realize CPA	San Francisco	\$16.95	16.10	1	7	50	63	26	74	0	0
Kernutt Stokes	Eugene, Ore.	\$16.70	5.03	4	14	55	90	15	65	6	14
Jones & Roth	Eugene, Ore.	\$16.26	9.57	3	13	66	103	38	48	6	8
Bartlett, Pringle & Wolf	Santa Barbara, Calif.	\$15.50	16.54	1	9	62	82	23	58	5	14

Notes: NA Not available/applicable    NC No change    \* Firm estimate