

ACCOUNTING FIRMS

Ranked by number of local professionals as of Nov. 1, 2010

| Rank (last year) | Firm Address Web site(s) | Telephone Fax | Local Professionals: 2010 2009 •% change (loss) | Local: •CPAs •Partners | Local: •Full-time employees •Offices | Companywide: •Professionals •CPAs •Offices | Client specialties | Primary services offered | Local managing partner(s) | Year established locally |
|---------------------|---|------------------------------|--|------------------------------|---|---|--|--|--|--------------------------------|
| 1 (1) | Ernst & Young LLP 4370 La Jolla Village Drive, #500, San Diego 92122 www.ey.com | 858-535-7200 858-535-7777 | 187 174 7 | wnd 22 | 221 1 | 141,000 wnd 695 | Biotech, pharmaceutical, medical, high-tech, manufacturing, telecommunications, electronics, software, clean-tech, defense, health care | Assurance, tax, transaction, performance improvement, advisory services | Mark Stephens | 1958 |
| 2 (2) | Deloitte LLP⁽¹⁾ 655 W. Broadway, #700, San Diego 92101 www.deloitte.com | 619-237-6500 619-237-6801 | 185 171 8 | 86 13 | 222 1 | 146,000 wnd 660 | Life sciences, health care, technology, media, telecommunications, consumer business, manufacturing, financial services, real estate, utilities, NFP | Audit, enterprise risk, tax, financial advisory, consulting services | Theresa Drew | 1957 |
| 3 (4) | PricewaterhouseCoopers LLP 5375 Mira Sorrento Place, Suite 300, San Diego 92121 www.pwc.com | 858-677-2400 858-677-2401 | 142 119 19 | wnd 10 | 158 1 | 163,000 wnd 749 | Telecommunications, life sciences, Internet, software, emerging business, entertainment, consumer, industrial products, government contracting, | Assurance; U.S., multi-state and international tax services; domestic/international advisory; mergers and acquisitions | Richard F. Kalenka | 1963 |
| 4 (3) | KPMG LLP 4747 Executive Drive, #600, San Diego 92121 www.us.kpmg.com | 858-750-7100 858-750-7101 | 135 135 0 | 40 17 | 170 1 | wnd wnd 89 | Life sciences, biotechnology, consumer markets, real estate, telecommunications, technology, software, manufacturing, health care | Audit, Sarbanes-Oxley advisory services, federal, international tax, risk management, outsourcing | David W. Down | 1961 |
| 5 (5) | CBIZ/Mayer Hoffman McCann P.C. 10616 Scripps Summit Court, San Diego 92131 www.cbiz.com/www.mhm-pc.com | 858-795-2000 858-795-2001 | 80 99 (19) | 53 18 | 101 1 | 5,467 772 152 | Technology, life sciences, telecommunication, manufacturing, nonprofit, government contractors, health care, SEC, privately held, venture capital | Audit, tax, consulting, 401(k) audits, litigation, SAS 70, R&D tax, SALT, international tax | Paul Nation | 2005 |
| 6 (8) | Moss Adams LLP 9665 Granite Ridge Drive, #600, San Diego 92123 www.mossadams.com | 858-627-1400 858-627-1401 | 56 56 0 | 26 9 | 68 1 | 1,041 748 21 | Construction, real estate, manufacturing, distribution, tech/life sciences, nonprofit, SEC, health care, SALT, international tax, wealth | Full-range accounting, tax, financial and business advisory services | Carisa Wisniewski | 1964 |
| 7 (7) | Lavine Lofgren Morris & Engelberg LLP 4180 La Jolla Village Drive, #300, La Jolla 92037 www.llme.com | 858-455-1200 858-455-0898 | 54 56 (4) | 37 6 | 63 1 | 56 37 1 | Real estate, construction, manufacturers, retail, high-tech/biotech, athletes, 401(k) plans, closely held firms, high-net-worth individuals | Audit, review, accrual, position studies, international, multi-state, corp/part/LLC/estate/trust | Larry Campbell Dennis Lavine Robert Lofgren Vaughn Morris Sherif Dessouky Ron Harrell | 1985 |
| 8 (6) | McGladrey⁽²⁾ 1455 Frazee Road, #600, San Diego 92108 www.mcgladrey.com | 619-281-7764 619-280-6902 | 48 63 (24) | 28 6 | 65 1 | 4,331 2,769 100 | Manufacturing, consumer products, food, beverage, technology, life sciences, financial services, private equity, construction, real estate | Assurance, tax, business consulting, international business services, wealth management, retirement | Matt Bradvica | 1977 |
| 9 (9) | AKT LLP 5946 Priestly Drive, #200, Carlsbad 92008 www.aktcpa.com | 760-431-9052 760-268-0205 | 43 36 19 | 25 8 | 58 2 | 151 75 5 | Construction, nonprofit organizations, healthcare, manufacturing, private companies, utilities, telecommunications | Tax planning, international tax, financial statement assurance, retirement plan audits | Ronald A. Mitchell Stephen M. Tatone | 1949 |
| 10 (10) | Considine & Considine 1501 Fifth Ave., #400, San Diego 92101 www.cccpa.com | 619-231-1977 619-231-8244 | 36 35 3 | 26 8 | 54 1 | 36 26 1 | Full range | Financial statements, audit, tax preparation, pension, estate, trust, real estate, consulting | Perry S. Wright | 1946 |
| 11 (11) | LevitZacks 701 B St., #1300, San Diego 92101 www.lz-cpa.com | 619-238-1077 619-696-8614 | 35 37 (5) | 26 7 | 38 1 | 35 26 1 | Biotech, construction, government contractors, alternative energy, high-tech, international trade, manufacturing, real estate, retail, closely held | Full-service tax, estate planning, audit, review, SEC, business valuation, advisory, consulting | Theresa M. Drouillard | 1964 |

In case of a tie, firms are ranked by number of local CPAs.

wnd Would not disclose

(NR) Not ranked

Source: The firms and CPA/CFO attested statements.

Notes: Brodshatzer Wallace Spoon & Yip, No. 31 on last year's list, declined to participate. Redwitz Business Solutions, No. 18 on last year's list; and RPR Partners LLP, did not return surveys.

It is not the intent of this list to endorse the participants nor to imply a firm's size or numerical rank indicates its quality.

⁽¹⁾ Formerly Deloitte & Touche USA LLP.

⁽²⁾ RSM McGladrey Inc. and McGladrey & Pullen LLP have an alternative practice structure. Audit and attest services are provided by McGladrey & Pullen LLP; tax and consulting services are provided by RSM McGladrey Inc. Listed last year as RSM McGladrey Inc./McGladrey & Pullen LLP.

Researched by Stephanie R. Glidden and Celia Sepulveda

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| 12 <i>(12)</i> | BDO USA LLP⁽¹⁾ 4250 Executive Square, #600, La Jolla 92037 www.bdo.com | 858-404-9200 858-404-9201 | 35 32 9 | 25 4 | 42 1 | wnd wnd 38 | Technology, life sciences, manufacturing, retail, distribution, financial services, nonprofit | Full-service assurance, domestic, international tax, consulting | Lee Duran Shelly Garcia-McGuire | 2007 |
| 13 <i>(13)</i> | Squar Milner 3655 Nobel Drive, #450, San Diego 92122 www.squarmlner.com | 858-597-4100 858-597-4111 | 30 28 7 | 19 6 | 39 1 | 165 65 3 | SEC registrants, technology, life sciences, medical device, real estate, employee benefit plans, banking, finance, consumer, industrial products | Audit, assurance, corporate, partnership, individual taxation, consulting, bankruptcy, litigation | Richard E. Evans | 1951 |
| 14 <i>(14)</i> | Grant Thornton LLP 12220 El Camino Real, Suite 300, San Diego 92130 www.grantthornton.com | 858-704-8000 858-704-8099 | 28 28 0 | 13 3 | 32 1 | wnd wnd 53 | SEC registrants, venture backed, life sciences, technology, manufacturing, distribution | Audit, tax, business advisory services, valuation, transaction support, SAS 70, internal audit | Don Williams Stephanie Mason | 2007 |
| 15 <i>(15)</i> | Lindsay and Brownell LLP 4225 Executive Square, #1150, La Jolla 92037 www.lindsayandbrownell.com | 858-558-9200 858-558-8225 | 26 27 (4) | 18 3 | 33 1 | 26 18 1 | Closely-held businesses, individual, estate, trust, nonprofit | Tax consulting, compliance, assurance, family office, business consulting, entrepreneurial services | Stephen Brownell Mark Lindsay Lisa Betyar | 1992 |
| 16 <i>(16)</i> | Gatto Pope & Walwick LLP 550 West C St., San Diego 92101 www.gpwcpcas.com | 619-282-7366 619-282-7707 | 25 25 0 | 28 5 | 37 1 | 25 28 1 | High-net-worth, family-owned businesses, professional athletes, real estate, construction | Tax consulting, compliance, audit, review, compilation, international taxation, athlete taxation | Dan Gatto Charles Pope Kirk Walwick Thomas McFadden Mark Butler | 1983 |
| 17 <i>(17)</i> | J.H. Cohn LLP 4180 Ruffin Road, #235, San Diego 92123 www.jhcohn.com | 858-535-2000 858-571-2700 | 25 25 0 | 16 5 | 30 1 | 715 396 10 | SEC registrants, private middle-market companies, nonprofit, real estate partnerships | Public company consulting, audit, attestation for public, private companies, tax | Wade McKnight | 1978 |
| 18 <i>(20)</i> | CEA LLP 703 Palomar Airport Road, #150, Carlsbad 92011 www.cealp.com | 760-438-4000 760-438-4025 | 24 23 4 | 13 6 | 28 1 | 24 13 1 | Manufacturing, wholesale distribution, construction, closely held businesses | Tax preparation, planning, estate, audits, reviews, compilations, consulting, computer consulting | Thomas J. Applegate | 1979 |
| 19 <i>(19)</i> | Leaf & Cole LLP 2810 Camino del Rio S., #200, San Diego 92108 www.leaf-cole.com | 619-294-7200 619-294-7077 | 23 24 (4) | 16 5 | 33 1 | 23 16 1 | Real estate, retail, nonprofit, special districts, affordable housing, professional corporations | Audits, reviews, compilations, business valuations, tax planning, compliance, litigation support | Steven W. Northcote | 1960 |
| 20 <i>(23)</i> | Diehl Evans & Co. LLP 2965 Roosevelt St., Carlsbad 92008 www.diehevans.com | 760-729-2343 760-729-2234 | 20 19 5 | 16 5 | 25 2 | 46 26 3 | Legal, professional, high-net-worth individuals, governments, nonprofits, agricultural | Full range financial, consulting | Harvey Schroeder Michael R. Ludin | 1974 |
| 21 <i>(22)</i> | JGD & Associates LLP 5355 Mira Sorrento Place, #700, San Diego 92121 www.jgdnet.com | 858-587-1000 858-587-0212 | 20 22 (9) | 12 3 | 24 1 | 20 12 1 | Health care, law firms, real estate, higher education, retirement plan audits, hospitality | Audit, accounting, tax planning, compliance, consulting | Daniel Schreiber | 1977 |

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|----------------------------|---|------------------------------|--|------------------------------|---|---|---|---|-----------------------------------|--------------------------------|
| 22 <i>(24)</i> | PKF 2020 Camino del Rio N., #500, San Diego 92108 www.pkfsandiego.com | 619-238-1040 619-237-5177 | 20 17 18 | 10 4 | 23 1 | 20 10 230 ⁽¹⁾ | All inclusive accounting, auditing | Full range | Curt J. Welker | 1996 |
| 23 <i>(27)</i> | Hutchinson and Bloodgood LLP 7676 Hazard Center Drive, #1150, San Diego 92108 www.hblp.com | 619-849-6500 619-497-2391 | 16 na na | 13 5 | 19 1 | 80 51 4 | Manufacturing, distribution, construction, real estate, legal, technology, banking, nonprofit, retirement plans, international activities | Accounting, audit, tax, business planning, cost segregation, business valuation | Stephen L. Throop | 1975 |
| 24 <i>(28)</i> | Duffy Kruspodin & Co. LLP 4225 Executive Square, #900, La Jolla 92037 www.dklpcca.com | 858-642-5050 858-642-5065 | 16 15 7 | 12 4 | 24 1 | 36 25 3 | Real estate, manufacturing, distribution, professional services, closely held, estate, trust, nonprofit, high-net-worth individuals | Audits, reviews, compilations, tax consulting, compliance, business consulting, management | Timothy W. Duffy | 1993 |
| 25 <i>(25)</i> | Lipsey Youngren Means Ogren & Sandberg LLP 525 B St., #1400, San Diego 92101 www.lymscpa.com | 619-234-0877 619-234-9319 | 15 16 (6) | 13 5 | 21 2 | 16 13 2 | Strategic tax planning for closely held businesses, complex investments | Full-service tax, planning, accounting, audit | Robert H. Lipsey | 1984 |
| 26 <i>(29)</i> | Swenson Advisors LLP 600 B St., Suite 1400, San Diego 92101 www.swensonadvisors.com | 619-237-3400 619-237-3401 | 14 16 (13) | 6 4 | 20 1 | 16 10 3 | Technology, real estate, manufacturing, agriculture, distribution, nonprofit, pharmaceutical, biotech, service | Auditing, assurance, SEC/SOX auditing, tax compliance, planning, Sarbanes-Oxley consulting | Stephen G. Austin | 1998 |
| 27 <i>(26)</i> | Sonnenberg & Co. CPAs 5190 Governor Drive, #201, San Diego 92122 www.sonnenbergcpas.com | 858-457-5252 858-457-2211 | 12 15 (20) | 9 1 | 15 1 | 15 9 1 | Nonprofit, for-profit, associations | Auditing, exempt tax, reserve studies and consulting | Leonard Sonnenberg | 1972 |
| 28 <i>(30)</i> | Blum & Clark CPAs LLP 5675 Ruffin Road, #300, San Diego 92123 www.blumandclark.com | 858-292-0543 858-292-0674 | 12 13 (8) | 6 6 | 15 1 | 12 6 1 | Contractors, insurance, engineering, architectural, broker-dealer, closely held businesses | Full range, tax, accounting, auditing, QuickBooks | Robert Blum | 1978 |
| 29 <i>(NR)</i> | Mensch & Associates 12264 El Camino Real, #207, San Diego 92130 www.mensch-cpa.com | 858-792-2210 858-792-2259 | 9 8 13 | 7 1 | 12 1 | 10 7 1 | Government contractors, technology, biotechnology, software, construction | Government contract consulting, accounting system design, accounting, audit, tax, business planning | Patricia Mensch | 1989 |
| 30 <i>(NR)</i> | Millimaki Eggert LLP 13520 Evening Creek Drive N., #500, San Diego 92128 www.mellp.com | 858-748-5700 858-748-5777 | 9 9 0 | 5 2 | 12 1 | 9 5 1 | Real estate, construction, brokerage, professional, service, high-tech, multi-state, international | High-net-worth individuals, closely-held businesses, mergers, acquisitions, consulting, planning | Bruce Millimaki Michael Eggert | 2005 |
| 31 <i>(NR)</i> | Cashuk, Wiseman, Goldberg, Birnbaum & Salem LLP 3333 Camino del Rio S., #230, San Diego 92108 www.cwgcpa.com | 619-563-0145 619-563-9584 | 8 10 (20) | 7 5 | 14 1 | 8 7 1 | Mortgage banking, escrow companies, real estate, retail, wholesale, physicians, other related professionals, HOA | Full service accounting, compilations, audits, consulting | Donald T. Wiseman Wisam Salem | 1983 |

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