

CalCPA Salutes its

Top 50

As the nation's largest statewide CPA society, CalCPA is more than 35,000 members strong, and each member is important. As we grow, we salute the dedication and commitment to the profession of CalCPA's Top 50 Firms (in terms of members).

2009 RANK	2008 RANK	FIRM NAME	MEMBERS (as of May 1, 2009)	NAME	TITLE	OFFICE LOCATION
1	1	Deloitte & Touche USA LLP	667	Robert Lucenti	Office Managing Partner	Costa Mesa
				Kenneth D. Newby	Office Managing Partner	Fresno
				Anthony J. Buzzelli	VC & Deputy Managing Partner	Los Angeles
				Mark Edmunds	Regional Managing Partner	Oakland, San Francisco
				David N. Bowen	Office Managing Partner	Rancho Cordova
				Teresa I. Briggs	Office Managing Partner	San Jose
2	3	PricewaterhouseCoopers LLP	569	Theresa J. Drew	Office Managing Partner	San Diego
				Knute P. Kurtz	Office Managing Partner	Irvine
				Martha N. Corbett	Office Managing Partner	Los Angeles
				Lee Overstreet	Office Managing Partner	Sacramento
				Richard F. Kalenka	Office Managing Partner	San Diego
				Alan W. Page	Office Managing Partner	San Francisco, San Ramon
3	2	Ernst & Young LLP	540	Peter H. Griffith & Kay Matthews	Vice Chair, Pacific Southwest, Vice Chair, Pacific Northwest	
				Michael E. Bertolino	Office Managing Partner	Irvine
				Bill Browning	Office Managing Partner	Los Angeles, Long Beach
				Bradley E. Herrmann	Office Managing Partner	Palo Alto
				Christopher J. Obmann	Office Managing Partner	Roseville
				John Belli	Office Managing Partner	San Diego
				Jeffrey S. Franco	Office Managing Partner	San Francisco, Walnut Creek
				Michael G. Strachan	Office Managing Partner	San Jose
				Mark C. Nelson	Office Managing Partner	Westlake Village
				4	4	KPMG LLP
Mark R. Hutchins	Office Managing Partner	Cypress, Los Angeles				
Stanley S. Anders	Office Managing Partner	Mountain View				
David W. Down	Pacific Southwest PIC	San Diego				
Deborah Messemer	Office Managing Partner	San Francisco				
William M. Hall	Office Managing Partner	Woodland Hills				
				James R. Craycroft	Office Managing Partner	Sacramento

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5	10	Burr Pilger & Mayer LLP	285	Stephen D. Mayer	Managing Partner	Novato, Palo Alto, San Francisco, San Jose, Santa Rosa, Walnut Creek
6	5	Moss Adams LLP	209	Roger M. Weninger Jr.	Managing Partner	Irvine
				Todd Van der Wel	Managing Partner	Los Angeles, Woodland Hills
				Kerry F. Gordon	Managing Partner	Rancho Cordova
				Edward W. Kitrosser	Managing Partner	San Diego
				Robert E. Ryker	Managing Partner	San Francisco
				Ty W. Pforsich	Managing Partner	Santa Rosa
				Mike Ellis	Managing Partner	Stockton
7	6	CBIZ & Mayer Hoffman McCann PC	143	Mark S. Luttrell	Managing Director, So. California	Bakersfield, Los Angeles, Oxnard
				Ronald L. Conrad	Office Managing Director	Irvine
				Paul E. Nation	Office Managing Director	San Diego
				Thomas J. Crotty	Office Managing Director	San Jose
8	7	RSM McGladrey Inc & McGladrey & Pullen	138	Donald E. Natenstedt	Executive Managing Director West Region	
				Gretchen L. Valentine	Managing Director	Irvine
				Joseph D. Mazza	Managing Director	Los Angeles, Pasadena, Riverside
				Dennis A. Young	Managing Director	Mountain View
				Matthew L. Bradvica	Managing Director	San Diego
				Ivan Axelrod	Managing Director	Santa Monica
9	8	Grant Thornton LLP	126	Joel Aiken	Western Region Managing Partner	
				Richard Simitian	So. Cal Managing Partner	Irvine, Los Angeles, San Diego, Woodland Hills
				Jeffrey S. Pera	No. Cal Managing Partner	San Francisco, San Jose,
10	9	Rothstein Kass	117	Marc J. Wolf	Managing Partner	Beverly Hills
				Luis M. Puncel	Managing Partner	Irvine
				Todd Goldman	Managing Partner	San Francisco, Walnut Creek
11	11	BDO Seidman LLP	103	Joe B. Johnson	Business Line Leaders	Costa Mesa
				& Christopher D. Tower		
				Lee M. Duran	Business Line Leaders	La Jolla
				& Shelley Garcia McGuire		
				Bradley W. Schrupp	Business Line Leaders	Los Angeles
				& Phillip B. Strauss		
				Paul J. Heiselman	Business Line Leaders	San Francisco
				& Brian J. Minnihand		
				Wayne Corrini	Business Line Leaders	San Jose
				& Robert A. Strasser		
12	13	Armanino McKenna LLP	82	Andrew J. Armanino	Managing Partner	San Jose, San Francisco, San Ramon
13	16	Frank, Rimerman + Co LLP	79	Bryan C. Polster	Managing Director	Palo Alto, San Francisco, San Jose
13	14	Holthouse Carlin & VanTrigt LLP	79	Philip J. Holthouse	Managing Partner	Encino, Costa Mesa, Long Beach, Pasadena, Santa Monica
15	12	GALLINA LLP	78	Julian M. Xavier	Partner in Charge	Novato, Roseville, Sacramento, San Bruno, San Jose, Walnut Creek
15	16	Vavrinek Trine Day & Co LLP	78	Ron S. White	Managing Partner	Fresno, Laguna Hills, Palo Alto, Pleasanton, Rancho Cucamonga, San Jose
17	18	JH Cohn LLP	73	Michael J. Stewart Sr.	Managing Partner	San Diego
				Scott M. Sachs	Managing Partner	Los Angeles, Woodland Hills

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18	22	Macias Gini & O'Connell LLP	67	Kenneth A. Macias	Chair of the Board	Los Angeles, Newport Beach, Sacramento, San Diego, Walnut Creek
19	19	Windes & McClaughry Accountancy Corporation	66	Jack E. Hinsche	Managing Partner	Irvine, Long Beach
20	20	Singer Lewak Greenbaum & Goldstein LLP	62	David W. Krajanowski	Managing Partner	Irvine, Los Angeles, Ontario, Woodland Hills
21	30	Harb Levy & Weiland LLP	58	John M. Williamson	Managing Partner	San Francisco
21	20	Seiler LLP	58	James G. DeMartini III	Managing Partner	Redwood City, San Francisco
23	32	Perry-Smith LLP	57	Robert T. Perry-Smith	CEO	Sacramento, San Francisco
24	23	Hood & Strong LLP CPAs	55	Robert J. Raffo	Managing Partner	San Jose, San Francisco, Redwood City
25	15	Gumbiner Savett Inc	54	Michael M. Savoy	Managing Director	Santa Monica
25	25	Stonefield Josephson Inc	54	Jeffrey M. Garrison	President	Irvine, Los Angeles, San Francisco, San Jose, Walnut Creek
27	n/a	NSBN LLP	53	Kenneth A. Miles	Managing Partner	Beverly Hills
28	26	Matson and Isom CPAs	51	Luther W. McLaughlin	Managing Partner	Chico, Redding
29	28	Berger/Lewis Accountancy Corp.	50	Frank A. Minuti Jr.	Managing Principal	San Jose, Santa Cruz
30	23	Hutchinson and Bloodgood LLP	48	Richard A. Preciado	Managing Partner	El Centro, Glendale, San Diego, Santa Cruz, Watsonville
31	38	Hemming Morse Inc CPAs	46	D. Paul Regan	President & Chair	Chico, Fresno, Los Angeles, San Francisco
31	26	RBZ LLP	46	David H. Roberts	Managing Partner	Los Angeles
33	28	Ireland San Filippo LLP	44	Robert A. Lee	Managing Partner	Fremont, Morgan Hill, San Jose, San Mateo
34	n/a	Crowe Horwath	43	Michael J. Grobstein	Managing Partner	Sherman Oaks
				Georgia Wahl	Managing Partner	Costa Mesa
35	40	Miller Kaplan Arase & Co LLP	41	Mannon Kaplan	Managing Partner	North Hollywood, San Francisco
35	40	RINA Accountancy Corporation	41	Edward M. Fahey	President	Oakland, Roseville, San Francisco, Walnut Creek
37	34	Brown Armstrong CPAs	40	Andrew J. Paulden	Managing Partner	Bakersfield
37	48	Lavine Lofgren Morris & Engelberg LLP	40	Ray L. Gallagher	Managing Partner	La Jolla
37	40	Mohler Nixon & Williams	40	Leinani R. Nakamura	Managing Partner	Campbell, Palo Alto
37	32	Squar Milner Peterson Miranda & Williamson LLP	40	Stephen P. Milner	Managing Partner	Los Angeles, Newport Beach, San Diego
41	35	Lindquist Von Husen & Joyce LLP	38	S. Scott Seamands	Managing Partner	San Francisco
41	31	Moore Stephens Wurth Frazer & Torbet LLP	38	Kerry D. Yamagata	Managing Partner	Orange, Visalia, Walnut
43	40	Hayashi & Wayland	37	F. Warren Wayland	Managing Partner	Carmel, King City, Salinas
43	38	Lautze & Lautze	37	Judith A. Lee-Strain	President	San Francisco, San Jose
43	45	Petrinovich Pugh & Co LLP	37	Marc G. Parkinson	Managing Partner	San Jose
46	n/a	LevitZacks CPAs	35	Theresa M. Drouillard	President	San Diego
47	n/a	GBP&B Tax and Business Advisors	34	Daniel J. O'Hare	Managing Principal	Paso Robles, San Luis Obispo
47	n/a	Gursey Schneider & Co LLP	34	Stephan H. Wasserman	Managing Partner	Los Angeles
49	40	Damitz Brooks Nightingale Turner & Morrisset	33	Marshal H. Turner Jr.	Managing Partner	Carpinteria, Santa Barbara
50	37	Baker Peterson & Franklin CPAs LLP	32	Kyle T. Stephenson	Managing Partner	Fresno
50	n/a	Haskell & White LLP	32	Wayne R. Pinnell	Managing Partner	Irvine
50	48	Shea Labagh Dobberstein	32	James Dobberstein	Managing Director	Mill Valley, San Francisco, San Mateo
50	n/a	White Nelson & Co	32	David P. Doran	Managing Partner	Anaheim