

# ACCOUNTING FIRMS

Rank Prev. Rank	Company •Address	Headquarters •Website •Email	OC employees •yearly % change	Firmwide employees •yearly % change	OC CPAs •yearly % change	OC partners •yearly % change	OC management consultants •yearly % change	Percent breakdown of accounting			Primary industries served	Top local official(s) •Title •Phone/fax
								•Audit	•Tax	•Other		
<b>1</b> (1)	<b>Deloitte LLP</b> 695 Town Center Drive, Ste. 1000 Costa Mesa 92626-1924	New York deloitte.com tbrandt@deloitte.com	857 7%	244,400 9%	160 7%	100 -1%	279 -11%	26%	21%	53%	Technology, financial services, retail, healthcare, real estate	Tim Brandt managing partner, OC practice (714) 436-7367/(714) 424-1431
<b>2</b> (2)	<b>KPMG LLP</b> 20 Pacifica, Ste. 700 Irvine 92618-3391	New York kpmg.com/us	510 -4%	189,000 9%	127 9%	48 7%	189 2%	wnd	wnd	wnd	Real estate, technology, financial services, alternative investments, clean-tech, healthcare and life sciences, automotive, retail, manufacturing/distribution	Mark Clemens office managing partner (949) 885-5400/(949) 885-5410
<b>3</b> (3)	<b>Ernst &amp; Young LLP</b> 18101 Von Karman Ave., Ste. 1700 Irvine 92612-1007	London ey.com	436 1%	231,000 5%	146 46%	43 -7%	68 -4%	wnd	wnd	wnd	Real estate, manufacturing/distribution, life sciences, healthcare, technology	Kim Letch office managing partner (949) 437-0244/(866) 500-1087
<b>4</b> (4)	<b>PricewaterhouseCoopers LLP</b> 2020 Main St., Ste. 400 Irvine 92614-8227	New York pwc.com	398 6%	223,000 7%	121 4%	41 14%	0 NA	wnd	wnd	wnd	Aerospace, asset management, communications, distribution, consumer products, entertainment, electronics, insurance, financial services, healthcare, life sciences, manufacturing, pharmaceuticals, private companies, professional services, real estate, retail, software and technology	Ted Wilm office managing partner (949) 437-5450/(813) 329-2220
<b>5</b> (8)	<b>Squar Milner LLP</b> 4100 Newport Place Drive, Ste. 600 Newport Beach 92660-1413	Newport Beach squarmilner.com smilner@squarmilner.com	184 19%	365 17%	68 0%	16 -6%	26 -7%	40%	53%	7%	Technology, real estate, financial services, SEC, bankruptcy, nonprofit, entertainment, consumer, industrial products	Stephen Milner managing partner (949) 222-2999/(949) 222-2989
<b>6</b> (5)	<b>Redwitz Inc.<sup>(1)</sup></b> 5520 Trabuco Road Irvine 92620-5705	Irvine redwitz.com	170 -11%	210 -15%	13 0%	9 0%	1 0%	43%	29%	28%	Technology, real estate, entrepreneurial, financial services, manufacturing/distribution	Robert Redwitz senior managing principal (949) 754-0775/(949) 753-1535
<b>7</b> (6)	<b>Moss Adams LLP</b> 2040 Main St., Ste. 900 Irvine 92614-8213	Seattle mossadams.com karen.guiboux@mossadams.com	159 NA	2,602 3%	96 43%	13 NA	40 5%	wnd	wnd	wnd	Consumer products, construction, healthcare, manufacturing/distribution, technology, transportation, retail, apparel, dealer services	Roger Weninger regional managing partner (949) 221-4000/(949) 221-4001
<b>8</b> (7)	<b>RSM US LLP</b> 18401 Von Karman Ave., fifth floor Irvine 92612-8531	Chicago rsmus.com	157 -11%	9,274 3%	58 -15%	14 -13%	65 -3%	40%	40%	20%	Manufacturing, consumer products, technology, financial services, private equity, health care, real estate, business services, SEC	Gretchen Valentine office managing partner (949) 255-6500/(949) 255-5091
<b>9</b> (9)	<b>BDO USA LLP</b> 600 Anton Blvd., Ste. 500 Costa Mesa 92626-7167	Chicago bdo.com	148 1%	6,552 5%	52 -4%	13 0%	0 NA	50%	33%	17%	Technology, communications, electronics, pharmaceutical, medical devices, manufacturing/distribution, nonprofit, real estate, financial services, healthcare	Kristen McCarthy/David Yasukochi managing partner, assurance services/managing partner, tax services (714) 957-3200/(714) 957-1080
<b>10</b> (11)	<b>HCVT LLP</b> 555 Anton Blvd., Ste. 700 Costa Mesa 92626-7659	Los Angeles hcv.com carol.carlile@hcv.com	142 9%	520 12%	65 14%	14 0%	0 NA	20%	70%	10%	Private equity, real estate, manufacturing, retail, distribution, technology, professional service firms, nonprofit organizations, affordable housing, employee benefit plans	Scott Stephenson partner (714) 361-7600/(714) 361-7601
<b>11</b> (10)	<b>Grant Thornton LLP</b> 18400 Von Karman Ave., Ste. 900 Irvine 92612-0513	Chicago grantthornton.com	132 -3%	43,768 4%	42 -2%	13 30%	22 0%	48%	32%	20%	Consumer and industrial products, technology, financial services, not-for-profits, real estate	Alan Herrmann partner-in-charge, Irvine (949) 553-1600/(949) 553-0168
<b>12</b> (12)	<b>White Nelson Diehl Evans LLP</b> 2875 Michelle Drive, Ste. 300 Irvine 92606-1020	Irvine wndecpa.com ddoran@wndecpa.com	125 10%	145 7%	55 8%	21 11%	21 -5%	40%	50%	10%	Manufacturing, distribution, business and professional services, retail, financial services, nonprofit, government, entrepreneurial, high-net-worth individuals	David Doran managing partner (714) 978-1300/(714) 978-7893
<b>13</b> (13)	<b>Wright Ford Young &amp; Co.</b> 16140 Sand Canyon Ave., Ste. 200 Irvine 92618-3715	Irvine cpa-wfy.com bob@cpa-wfy.com	77 0%	77 0%	42 5%	12 0%	0 NA	22%	65%	13%	Real estate, manufacturing/distribution, estate planning, professional services, high-net-worth individuals	Robert Wright managing director (949) 910-2727/(949) 910-2728
<b>14</b> (14)	<b>Bolar Hirsch &amp; Jennings LLP</b> 18101 Von Karman Ave., 14th floor Irvine 92612-0176	Irvine bhjllp.com	76 12%	76 12%	40 11%	6 0%	0 NA	0%	94%	6%	Real estate, financial services, high-net-worth individuals	Daniel Bolar/David Hirsch co-managing partners (949) 224-3300/(949) 224-3399



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(1) Previously listed as Redwitz Business Solutions

Researched by Dana Truong

# Accounting Firms Grow Again on ‘Positive Trends’

## 6th Consecutive Rise In Employees 2% Bump

By PETER J. BRENNAN

Orange County’s largest accounting firms increased their employee counts 2.3%, the sixth consecutive year of gains.

“The trends seem to be positive this year,” said **Roger Weninger**, regional managing partner for Seattle-based **Moss Adams LLP**, which maintains an Irvine office.

“People think the economy is doing well, so we’re seeing a lot of new investments, whether it’s private equity or strategic buys. It’s all positive.”



**Weninger: ‘all positive’ area economic outlook boosted Moss Adams’ local office**

This week’s Special Report includes a list of the largest accounting firms with operations in the county ranked by local employees as of June 30. The list also includes the number of partners and certified public accountants, though those counts don’t affect the rankings. No firms premiered on this year’s list.

The 56 firms employed 5,026, up 114 from the previous year. The growth follows a 6% increase a year earlier. About 29 of the firms expanded in OC as 12 reduced staff and the remainder reported no change.

Overall, OC’s accounting and consulting firms employ 14,600 among 1,930 firms, the majority having fewer than 10 employees (see graphic, page 20).



**135 S. State College: Brea headquarters of No. 25 firm Frazer LLP, which experienced the steepest rankings drop on the list as its employment fell 23%**

### CPAs Rise

A definite trend among companies on the Business Journal’s list is that certified public accountants are being hired at a faster rate, 7.1%, than other types of employees. Firms combined to employ 1,763 CPAs, which made up about 35% of local employees compared with 32% a year earlier.

**Ernst & Young LLP** led the pack, adding 46 CPAs, up 46% to 146. **Moss Adams**, ranked No. 7, added 29 CPAs, a 43% increase to a total of 96.

“We’re definitely hiring,” Weninger said. Demand is strong for tax experts, either to

handle the complex current taxes or to anticipate the proposed tax rules, he said.

Countywide, ranked firms added six partners, a 1% increase to a total of 566. Notable increases were the five **PricewaterhouseCoopers LLP** added for a total of 41 and the three additional brought on at No. 11, **Grant Thornton LLP**, for a total of 13.

The list also includes firmwide jobs, which rose 7.1% for a total of 962,160; that number doesn’t affect the rankings. The Business Journal also calculated a list of management consultants in this report that includes some accounting firms.



■ New York-based **Deloitte LLP**’s Costa Mesa office holds the No. 1 spot with 857 OC employees, up 7%. The firm increased its local CPA count by 10, ending with 160, and cut one partner, leaving it with 100 even.

■ **KPMG LLP** in New York is No. 2 with 510 Irvine-based employees, a 3.8% decline. It was the only Big Four firm to trim employees over the year. KPMG added 11 CPAs for a total of 127, and elevated three to partner for 48.

■ London-based **Ernst & Young** is No. 3 with 436 Irvine-based staffers. It has 43 partners here, down by three.

■ **PricewaterhouseCoopers** in New York, which brands itself as PwC, is No. 4 with 398 employees in Irvine, up 5.9%. The firm also increased CPAs by five to 121 and its number of partners by five to 41, a 14% increase.

### Notable Movements

■ **HCVT LLP** in Costa Mesa jumped one spot to No. 10 by adding a dozen employees for a total of 130. It also added eight CPAs to reach 65.

■ **Hall & Co.** in Irvine climbed four spots to No. 22 with 53 workers. It boosted its CPA count 21% to 34.

■ **Conrad LLP** in Lake Forest zoomed up 13 spots to No. 31, the biggest leap on the list, by adding 10 employees for a total of 33.

■ Employment at Chicago-based **RSM US LLP**’s Irvine office fell 11% to 157. Its number of CPAs also dropped 15% to 58, and it lost two partners for a total of 14.

■ **Frazer LLP** in Brea reported a 23% drop in employees to 48 and a 16% decline in CPAs to 27. It fell from No. 19 to No. 25, the biggest decline on the list. ■

# ACCOUNTING FIRMS

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Rank	Company	Headquarters	OC employees	Firmwide employees	OC CPAs	OC partners	OC management consultants	Percent breakdown of accounting	Primary industries served	Top local official(s)
Prev. Rank	•Address	•Website •Email	•yearly % change	•yearly % change	•yearly % change	•yearly % change	•yearly % change	•Audit •Tax •Other		•Title •Phone/fax
<b>14</b> (16)	<b>HMWC CPAs &amp; Business Advisors</b> 17501 E. 17th St., Ste. 100 Tustin 92780-7924	Tustin hmwccpa.com cpas@hmwccpa.com	76 13%	76 13%	35 30%	7 0%	3 0%	38% 55% 7%	Real estate, healthcare, manufacturing/distribution, entrepreneurial, professions, employee benefits, construction, nonprofit, technology, women-owned businesses, seniors, restaurants	Steven Williams president/managing partner (714) 505-9000/(714) 505-9200
<b>16</b> (18)	<b>Haskell &amp; White LLP</b> 300 Spectrum Center Drive, Ste. 300 Irvine 92618-4987	Irvine hwcpa.com inquiries@hwcpa.com	71 13%	76 13%	36 0%	10 25%	0 NA	45% 45% 10%	Real estate, manufacturing/distribution, technology, medical/biopharmaceuticals, nonprofit, mergers/acquisitions, SEC	Wayne Pinnell managing partner (949) 450-6200/(949) 450-6201
<b>17</b> (17)	<b>Lance, Soll &amp; Lunghard LLP</b> 203 N. Brea Blvd., Ste. 203 Brea 92821-4056	Brea lscpas.com richard.kikuchi@lscpas.com	67 5%	67 3%	25 0%	9 -10%	0 NA	60% 20% 20%	Automotive industry, convention centers, government, manufacturing and distribution, not-for-profits, professional services	Rich Kikuchi managing partner (714) 672-0022/(714) 672-0331
<b>18</b> (14)	<b>KSJG LLP</b> 100 Spectrum Center Drive, Ste. 1000 Irvine 92618-4976	Irvine ksjgcpa.com dbutz@ksjgcpa.com	66 -3%	66 -3%	39 -3%	8 0%	0 NA	64% 34% 2%	Manufacturing/distribution, service, construction, mortgage banking, energy, agricultural, senior living, nonprofit, employee benefits	Robert Kushner/Larry W. Gregson founding partner/managing partner (949) 261-2808/(949) 261-0188
<b>19</b> (20)	<b>SingerLewak LLP</b> 2050 Main St., seventh floor Irvine 92614-8255	Los Angeles singerlewak.com kramirez@singerlewak.com	60 9%	291 22%	33 6%	10 25%	0 NA	42% 36% 22%	Entrepreneurial and family-owned businesses, manufacturing/distribution, construction, technology, tax compliance, specialty tax	Robert Schlener partner (949) 261-8600/(949) 261-8610
<b>19</b> (20)	<b>Talley &amp; Co.</b> 600 City Parkway W., Ste. 650 Orange 92868-2946	Orange talleync.com info@talleync.com	60 9%	60 9%	14 8%	6 0%	10 11%	40% 30% 30%	Entrepreneurial, manufacturing/distribution, healthcare, transportation/logistics, athletes/entertainment, engineering, professional services firms	Andrew Talley managing partner (714) 867-2200/(714) 867-2201
<b>21</b> (20)	<b>Marcum LLP</b> 1920 Main St., Ste. 950 Irvine 92614-8216	New York marcumllp.com info@marcumllp.com	55 0%	1,550 3%	26 -7%	7 17%	0 NA	50% 45% 5%	Entrepreneurial, technology, construction, manufacturing/distribution, nonprofit, retail, healthcare, SEC	Philip Wilson partner-in-charge, California region (949) 236-5600/(949) 236-5601
<b>22</b> (25)	<b>Hall &amp; Company CPAs &amp; Consultants Inc.</b> 111 Pacifica, Ste. 300 Irvine 92618-7428	Irvine hallcpas.com cc@hallcpas.com	53 13%	53 13%	34 21%	5 67%	6 0%	41% 44% 15%	Technology, pharmaceutical, healthcare, real estate, construction, software development, manufacturing/distribution, legal/engineering/architecture/medical/dental practices, insurance brokerage, nonprofits/charities, privately held and publicly traded companies	Bradford Hall managing director (949) 910-4255/(949) 910-4256
<b>23</b> (23)	<b>Kieckhafer Schiffer &amp; Co.</b> 6201 Oak Canyon Road, Ste. 200 Irvine 92618-5231	Irvine ksandco.com accountants@ksandco.com	51 0%	95 -1%	28 -10%	6 0%	0 NA	20% 75% 5%	Technology, real estate, manufacturing/distribution, medical	James Kieckhafer partner (949) 250-3900/(949) 250-2956
<b>24</b> (24)	<b>Davis Farr LLP</b> 2301 Dupont Drive, Ste. 200 Irvine 92612-7503	Irvine davisfarr.com admin@davisfarr.com	49 2%	51 6%	21 0%	3 0%	3 0%	85% 10% 5%	Governmental agencies, local and federal government, not-for-profit organizations, private schools, healthcare, technology	Marc Davis/Jennifer Farr/Ron Rolwes partners (949) 474-2020/(949) 263-5520
<b>25</b> (19)	<b>Frazer LLP</b> 135 S. State College Blvd., Ste. 300 Brea 92821-5819	Brea frazerllp.com jjones@frazerllp.com	48 -23%	62 -23%	27 -16%	8 -11%	0 NA	48% 39% 13%	Agri-business, governmental, construction, technology, real estate, manufacturing/distribution, nonprofit	Jeff Jones managing partner (714) 990-1040/(714) 671-1041
<b>26</b> (26)	<b>Anton &amp; Chia LLP</b> 3501 Jamboree Road, Ste. 540 Newport Beach 92660-2950	Newport Beach ancsecservices.com info@ancsecservices.com	46 <sup>(2)</sup> NA	75 <sup>(2)</sup> NA	15 <sup>(2)</sup> NA	7 <sup>(2)</sup> NA	1 <sup>(2)</sup> NA	wnd wnd wnd	SEC, technology, consumer products, real estate, healthcare, manufacturing, mining, oil & gas, distribution, hedge funds, not-for-profits	Gregory Wahl founder/managing partner (949) 769-8905/(949) 623-9885
<b>26</b> (27)	<b>RJI Ramirez Jimenez International CPAs</b> 18012 SkyPark Circle, Ste. 200 Irvine 92614-6671	Irvine rjicpas.com info@rjicpas.com	46 15%	46 15%	20 11%	3 0%	15 15%	25% 65% 10%	SEC, international tax, real estate, manufacturing/distribution, hospitality, professional services	Manuel Ramirez/Fernando Jimenez chairman/CEO (949) 852-1600/(949) 852-1606
<b>28</b> (27)	<b>ELLS Certified Public Accountants &amp; Business Advisors</b> 1611 E. Fourth St., Ste. 200 Santa Ana 92701-5136	Santa Ana ellscpas.com info@ellscpas.com	40 0%	40 0%	18 6%	8 0%	6 0%	45% 45% 10%	Commercial real estate, manufacturing/distribution, international tax, pension audits, estate and trust services, healthcare, professional services, nonprofit	Edward Lieber CPA/managing shareholder (714) 569-1000/(714) 542-1040

Abbreviations: NA: not applicable; wnd: would not disclose  
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(2) Business Journal estimate

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■ Highlight provided for fee

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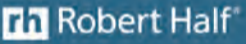
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								•Audit	•Tax	•Other		
<b>29</b> (32)	<b>Wertz &amp; Co.</b> 5450 Trabuco Road Irvine 92620-5704	Irvine wertzco.com rwertz@wertzco.com	35 3%	35 3%	17 -11%	2 -33%	2 0%	15%	80%	5%	Entrepreneurial, manufacturing/distribution, professions, real estate, trust and estates	Russ Wertz founder/CEO (949) 756-5000/(949) 756-1618
<b>29</b> (34)	<b>Windes Inc.</b> 18201 Von Karman Ave., Ste. 1060 Irvine 92612-0110	Long Beach windes.com eharris@windes.com	35 9%	150 15%	21 17%	5 0%	0 NA	45%	45%	10%	SEC, construction, financial services, healthcare, insurance, legal, manufacturing/distribution, nonprofit, real estate, retail, technology	Jeffrey Fields partner (949) 271-2600/(949) 660-5681
<b>31</b> (43)	<b>Conrad LLP</b> 23722 Birtcher Drive Lake Forest 92630-1771	Lake Forest conradllp.com info@conradllp.com	33 43%	33 43%	5 -17%	2 0%	0 NA	95%	0%	5%	Government, real estate, healthcare, pension funds, transportation	Matthew Conrad managing partner (949) 552-7700
<b>32</b> (31)	<b>Gelman LLP</b> 1940 E. 17th St. Santa Ana 92705-8606	Santa Ana gelmanllp.com info@gelmanllp.com	30 -14%	30 -14%	21 -5%	5 -17%	2 -50%	40%	40%	20%	Construction, real estate, Employee Stock Ownership Plans (ESOPs), manufacturing, distribution	Larry Kane managing director (714) 667-2600/(714) 667-2636
<b>32</b> (33)	<b>Hein &amp; Associates LLP</b> 100 Spectrum Center Drive, Ste. 650 Irvine 92618-4970	Denver heincpa.com lschultz@heincpa.com	30 -9%	300 -1%	11 0%	2 -50%	2 100%	55%	38%	7%	Manufacturing/distribution, aerospace & defense, technology, medical device, SEC, private equity and family groups, oil & gas	Larry Schultz/Sean Kelly/Guy Knuf office managing partner/tax partner/transactional advisory partner (949) 428-0288/(949) 428-0280
<b>32</b> (35)	<b>LTSP Inc.</b> 4685 MacArthur Court, Ste. 300 Newport Beach 92660-8847	Newport Beach ltsp-cpa.com info@ltsp-cpa.com	30 0%	30 0%	15 0%	5 -17%	1 0%	40%	40%	20%	Real estate, manufacturing, distribution, employee benefit plans, service, technology and health care	Mark Murphy managing partner (949) 650-2771/(949) 650-6373
<b>35</b> (37)	<b>HBLA CPAs Inc.</b> 19600 Fairchild Ave., Ste. 320 Irvine 92612-2584	Irvine hbla.com larryg@hbla.com	28 4%	28 4%	16 7%	5 0%	2 0%	44%	50%	6%	Real estate, professional service firms, nonprofit, manufacturing	Larry Geselowitz/David B. Lang co-managing partners (949) 833-2815/(949) 833-2876
<b>35</b> (29)	<b>Link, Murrel &amp; Co.</b> 18831 Bardeen, Ste. 200 Irvine 92612-1520	Irvine link-murrel.com lsouthern@link-murrel.com	28 -26%	28 -26%	16 0%	2 -33%	0 NA	9%	75%	16%	Financial services, retail, real estate, manufacturing/distribution, nonprofits	John Link Jr. managing partner (949) 261-1120/(949) 261-7014
<b>37</b> (37)	<b>KMJ   Corbin &amp; Co.</b> 555 Anton Blvd., Ste. 1000 Costa Mesa 92626-7019	Costa Mesa kmjpartnerscpa.com kendall@kmjpartnerscpa.com	27 0%	31 0%	10 -9%	5 0%	0 NA	60%	40%	0%	Technology, biotech/life sciences, pharmaceuticals, entrepreneurial, manufacturing/distribution, healthcare, real estate, nonprofit, professions, SEC, financial services, employee benefit plans	Mike Faddoul managing partner (714) 380-6565/(714) 380-6566
<b>37</b> (39)	<b>The Pun Group LLP</b> 200 E. Sandpointe Ave., Ste. 600 Santa Ana 92707-5751	Santa Ana pungroup.com info@pungroup.com	27 8%	42 5%	11 22%	7 40%	5 25%	80%	5%	15%	Government, healthcare, nonprofits, SEC, entertainment, manufacturing and distribution	Kenneth Pun managing partner (949) 777-8800/(949) 777-8850
<b>39</b> (39)	<b>JLK Rosenberger LLP</b> 2601 Main St., Ste. 580 Irvine 92614-4202	Irvine jlkrosenberger.com mfrench@jlkrlp.com	26 4%	56 14%	11 -8%	4 0%	3 0%	55%	35%	10%	Insurance, real estate, construction, not-for-profits, government, employee benefit plan audits, professional athletes, retail and manufacturing	Michael French managing partner (949) 860-9891/(949) 860-9891
<b>39</b> (30)	<b>CBIZ &amp; Mayer Hoffman McCann PC</b> 2301 Dupont Drive, Ste. 200 Irvine 92612-7503	Cleveland/Kansas City, Mo. cbiz.com, mhmcpc.com cbizmhmcpc@cbiz.com	26 0%	5,188 3%	12 20%	5 25%	2 0%	35%	42%	23%	Life sciences, medical device, technology, software, manufacturing, distribution	Craig Jurecka managing director/shareholder (949) 450-4400/(949) 450-0694
<b>39</b> (35)	<b>Murphy, Murphy &amp; Murphy Inc.</b> 5665 Plaza Drive, Ste. 350 Cypress 90630-5037	Cypress murphy3.com info@murphy3.com	26 -13%	64 7%	4 0%	1 0%	8 -20%	3%	77%	20%	Real estate, business & professional services, healthcare, financial services, construction, entertainment, restaurants, entrepreneurial, family-owned businesses, nonprofit, manufacturing	Michael Murphy partner (714) 821-5550/(714) 821-6239
<b>42</b> (39)	<b>Bates Coughtry Reiss LLP</b> 2601 Saturn St., Ste. 210 Brea 92821-6702	Brea bcrpcas.com dbates@bcrpcas.com	25 0%	25 0%	15 7%	4 0%	1 0%	23%	37%	40%	Real estate, manufacturing/distribution, professions, healthcare, construction, nonprofit, estates, trusts	David Bates managing partner (714) 871-2422/(714) 871-2676



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								•Audit	•Tax	•Other		
<b>42</b> (44)	<b>Benjamin &amp; Young LLP</b> 1100 N. Tustin Ave., second floor Anaheim 92807-1727	Anaheim bycpas.com info@bycpas.com	25 14%	27 13%	6 20%	3 0%	7 0%	15%	30%	55%	Retail, aerospace, manufacturing, distribution, nonprofits, services	Benjamin Chung founder/managing partner (714) 238-0000/(714) 238-0080
<b>44</b> (44)	<b>Andersen Tax LLC<sup>(3)</sup></b> 4 Park Plaza, Ste. 450 Irvine 92614-2516	San Francisco andersentax.com chad.thiel@andersentax.com	24 9%	1,950 44%	8 0%	3 0%	0 NA	0%	100%	0%	Ultra high-net-worth, manufacturing, distribution, real estate, private equity, service, technology	Chad Thiel office managing director (949) 885-4550/(949) 885-4671
<b>45</b> (39)	<b>Allen, Haight &amp; Monaghan LLP</b> 2603 Main St., Ste. 600 Irvine 92614-4259	Irvine ahmcpas.com rh@ahmcpas.com	22 -12%	22 -12%	15 -17%	4 -20%	0 NA	30%	60%	10%	Real estate, manufacturing/distribution, publishing, construction, professions, technology, trusts and estates, peer reviews	Lee Haight managing partner (949) 852-9433/(949) 852-9620
<b>45</b> (44)	<b>Haynie &amp; Co. CPAs</b> 4910 Campus Drive Newport Beach 92660-2119	Newport Beach hayniecpa.com dmcnerney@hayniecpa.com	22 0%	86 16%	13 0%	4 0%	4 0%	38%	45%	17%	Real estate, closely-held companies, service industries, litigation support, business valuations	Don McNerney managing partner (949) 724-1880/(949) 724-1889
<b>45</b> (48)	<b>Ronald Blue &amp; Co. CPAs and Consultants LLP</b> 1551 N. Tustin Ave., Ste. 1000 Santa Ana 92705-8634	Santa Ana ronbluecpa.com info@ronbluecpa.com	22 5%	50 4%	13 -7%	5 -17%	1 NA	wnd	wnd	wnd	Real estate, financial services, nonprofits, professions	Mike Peters managing partner (714) 543-0500/(714) 543-1567
<b>48</b> (44)	<b>Almich &amp; Associates</b> 26463 Rancho Parkway S. Lake Forest 92630-8326	Lake Forest almichcpa.com info@almichcpa.com	20 -9%	20 -9%	8 0%	6 0%	2 0%	65%	25%	10%	Post-secondary education institutions, for-profit businesses and not-for-profit organizations, healthcare, individuals	John Woll managing partner (949) 600-7550/(949) 600-7558
<b>48</b> (49)	<b>Kramer &amp; Olsen Accountancy Corp.</b> 2010 N. Tustin Ave. Santa Ana 92705-7827	Santa Ana kramerolsen.com davidj@kramerolsen.com	20 5%	20 5%	14 8%	2 0%	0 NA	15%	80%	5%	Remediation, construction, nonprofit, healthcare, retail, manufacturing, real estate	David Jorgensen managing partner (714) 558-3236/(714) 558-2652



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<b>48</b> (51)	<b>Nienow &amp; Tierney LLP</b> 17822 E. 17th St., Ste. 305 Tustin 92780-2181	Tustin ntcpas.com info@ntcpas.com	20 11%	20 11%	8 0%	2 0%	3 0%	10%	70%	20%	Real estate, manufacturing and distribution, construction, professional service firms, exempt organizations	Paul Nienow managing partner (714) 836-8300/(714) 836-8394
<b>51</b> (49)	<b>Skinner Fouch &amp; Olson LLP</b> 9846 Research Drive Irvine 92618-4310	Irvine sfostax.com info@sfostax.com	19 0%	19 0%	11 22%	3 0%	0 NA	0%	100%	0%	Real estate developers and investors, accounting/finance	Scott Skinner managing partner (949) 260-1430/(949) 260-9824
<b>52</b> (51)	<b>MGO (Macias, Gini &amp; O'Connell LLP)</b> 4675 MacArthur Court, Ste. 600 Newport Beach 92660-8838	Sacramento mgocpa.com mgo@mgocpa.com	18 0%	260 6%	5 -44%	2 -33%	0 NA	67%	0%	33%	Healthcare, higher education, government not-for-profits, real estate, tribal governments, technology	Cindy Wylly partner (916) 871-8719/(949) 221-0035
<b>53</b> (53)	<b>CAPATA</b> 28202 Cabot Road, Ste. 245 Laguna Niguel 92677-1248	Laguna Niguel capatacpa.com wendy@capatacpa.com	14 27%	14 27%	7 40%	3 50%	3 50%	0%	89%	11%	Technology, real estate, healthcare, retail, manufacturing, professionals, restaurants, hospitality	Kevin Cloward managing partner (949) 364-0334/(949) 364-0362
<b>53</b> (55)	<b>YH Advisors</b> 7755 Center Ave., Ste. 1225 Huntington Beach 92647-9144	Huntington Beach yhadvisors.com byacker@yhadvisors.com	14 27%	14 27%	5 25%	2 0%	0 NA	40%	40%	20%	Nonprofits	Brian Yacker managing partner (310) 982-2803/(323) 320-4366
<b>55</b> (54)	<b>Smith Dickson</b> 18100 Von Karman Ave., Ste. 420 Irvine 92612-7194	Irvine smithdickson.com info@smithdickson.com	13 0%	13 0%	5 0%	1 0%	2 0%	20%	30%	50%	Litigation support/expert witness for attorneys, real estate, manufacturing, distribution, service, technology	Deborah Dickson president (949) 553-1020
<b>56</b> (56)	<b>Whittaker &amp; Co.</b> 3010 Old Ranch Parkway, Ste. 330 Seal Beach 90740-2750	Seal Beach whittakercocpas.com info@whittakercocpas.com	8 0%	8 0%	4 0%	2 0%	3 0%	35%	35%	30%	Family-owned businesses, manufacturing, distribution, technology, professional services	Dan Whittaker managing partner (562) 596-6730/(562) 596-6731

Abbreviations: NA: not applicable; wnd: would not disclose  
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<sup>(3)</sup> Andersen Tax LLC is not a CPA firm

Researched by Dana Truong