

Driven, Like You.



Statement of Qualifications Forensics Accounting

Weaver is one of the largest independent certified public accounting firms in the nation, ranked the largest regional independent accounting firm in the Southwest by Practical Accountant magazine and is also ranked #40 in the Top 100 Accounting Firms in the nation by Public Accounting Report. With locations throughout Texas, we are focused on meeting the needs of our clients, and providing real solutions that add value and quality to our services.



800.332.7952

www.weaverllp.com



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As Weaver's Partner-in-charge of Forensic Services, I am pleased to present our firm qualifications. With over 35 years of experience, I have had the opportunity to work extensively on a wide variety of litigation support and forensic accounting related cases. Many of these matters included allegations of fraud and the preparation of complex damage models.

With approximately 450 professionals, Weaver has offices in Austin, Dallas, Fort Worth, Houston, Midland, Odessa and San Antonio. As we grow and expand, we continue to acquire a wide range of litigation and forensic accounting services that can benefit our new and existing clients.

This statement of our qualifications outlines our experience and key members of our Forensic Accounting practice. This experience supplies us with the background and experience to meet and exceed your expectations.

Sincerely,

William D. Brown

William D. Brown
Partner, Forensics Services
bill.brown@weaverlp.com
972.448.6966

forensics accounting services and team



Bill Brown, CPA, JD
Partner and Practice Leader

Forensic Team

Alan Nelson, CPA, CFF
Senior Manager

Trish Fritsche, CPA, CFF/CITP
Senior Manager

Forensic Accounting Staff

Additional Resources

Jon Bradley, CPA, AEP, CFE
Partner, Tax Services

Gary McIntosh, CPA, CFF
Partner, Tax Services

Chuck Lieser, CPA, JD
Partner, Tax Services

Larry Edgerton, CPA, CVA
Partner, Tax Services

Brian Thomas, CISA, CISSP
Partner, Advisory Services

Karen Schmidt, CPA, CSEP, CFFA
Senior Manager, Tax Services

Scott Opdahl
Director, Advisory Services

Brian Reed, CPA, CVA
Director, Advisory Services

Today, more than ever, you need to know the facts. Dishonesty and deception have become commonplace. Complex financial transactions and representations often mask the truth and are used to defraud or gain an unfair advantage. A unique blend of investigative and accounting skills is critical to obtaining the truth. At Weaver, our seasoned Forensic Accounting professionals have what it takes to get you the facts you need to make informed decisions.

Our team is backed by the technical and industry-specific knowledge of our professionals. We have the resources to address your litigation or internal investigative needs. And with the Weaver Forensic Accounting Team, your case is not relegated to inexperienced staff and then only subjected to a cursory review by the testifying expert. You get the A-Team.

Weaver's forensic accounting services tailor the scope of work to the complaint/issue by:

- Assisting counsel evaluate financial related claims or defenses
- Identifying and obtaining relevant discovery material and information
- Analyzing complex financial transactions and relationships
- Conducting computer assisted analysis of voluminous data
- Reconstructing missing or destroyed records
- Preparing comprehensive damage models
- Conducting internal investigations involving allegations of fraud, misconduct or noncompliance

Our forensic accounting services are a valuable resource for needs related to:

- Business litigation
- Receiverships
- Bankruptcy
- Asset tracing
- Securities litigation
- Corporate governance and compliance
- Healthcare fraud, abuse and non-compliance
- White collar crime

William (Bill) Brown, CPA, JD, CFF**Tel:** 972.448.6966**Email:** bill.brown@weaverllp.com

*Partner and Practice Leader, Forensic Accounting Services
Certified Public Accountant, Texas
Licensed Attorney, Texas
Certified Financial Forensics, AICPA*

Education

- Juris Prudence Doctorate, University of Oklahoma
- Bachelor of Science, Accounting, Arizona State University

Professional Experience

- Over 31 years of forensic accounting experience
- Joined Weaver in 2005 through the merger of Brown & Nelson, P.C., in which he was a shareholder
- Litigation case experience in complex financial transactions, business fraud, healthcare reimbursement, breach of contract damages
- Internal investigations involving allegations of fraud, malfeasance or non-compliance, including healthcare fraud & abuse
- White collar crime investigations during 10 years with the FBI
- Healthcare regulatory experience with Big 4 accounting firm, national law firm, and Senior Manager of the Oklahoma Department of Human Services Audit and Review Division

Professional Activities and Memberships

- Member Texas Society of Certified Public Accountants (TSCPA), and Dallas chapter
- Member, American Institute of Certified Public Accountants (AICPA)
- Texas and Dallas Bar Associations
- Society of Former Special Agents of The FBI
- Provided instruction on Insurance Fraud to 250 FBI Agents at its Quantico, Virginia training facility
- Provided instruction on Forensic Accounting to Insurance Departments for Texas, Oklahoma, Florida, California, Pennsylvania, and Tennessee
- Lectured at the National Association of Insurance Commissioners national meetings on insurance insolvency fraud
- Lectured nationally on the subject of healthcare fraud and abuse to AICPA Healthcare Conferences and University Medical Schools

Alan D. Nelson, CPA, CFF**Tel:** 972.448.6956 (DAL) 832.320.3456 (HOU)**Email:** alan.nelson@weaverllp.com

*Senior Manager, Forensic Accounting Services
Certified Public Accountant, Texas
Certified Financial Forensics, AICPA*

Education

- Bachelor of Business Administration, Western Michigan University

Professional Experience

- Over 20 years of experience in public accounting
- Joined Weaver in 2005 through the merger with Brown & Nelson, P.C.
- Shareholder with Brown & Nelson, P.C. for 9 years working on Litigation Consulting and Forensic Accounting matters
- Prior work experience with a Big Four accounting firm in their Litigation Consulting Services practice
- Practice emphasis in the areas of litigation consulting, forensic investigations, complex data analyses, and the reconstruction of business transactions due to missing business records
- Private sector experience in the financial services industry responsible for monthly financial reports to senior management

Professional Awards, Activities and Memberships

- Member, Texas Society of Certified Public Accountants (TSCPA), and Dallas chapter
- Member, American Institute of Certified Public Accountants (AICPA)
- Associate Member, Association of Certified Fraud Examiners, and Dallas chapter

P. "Trish" Fritsche, CPA, CFF, CITP**Tel:** 817.882.7309 (FTW) 512.609.1928 (AUS) 210.572.3729 (SAT)**Email:** trish.fristche@weaverllp.com

Senior Manager, Forensic Accounting Services
Certified Public Accountant, Texas
Certified Financial Forensics, AICPA
Certified Information Technology Professional, AICPA

Education

- Bachelor of Science in Accounting Control Systems, University of North Texas, Cum Laude
- Significant continuing professional education on fraud identification, investigation, reporting and training in forensic techniques including forensic accounting and commercial litigation

Professional Experience

- Over 25 years experience in public and industry accounting
- Practice concentration in forensic accounting services with previous audit concentration in public sector clients
- Provide forensic accounting services to court appointed receiver, department of justice, securities and exchange commission
- Investigation of whistleblower type accusations and related financial transactions in public sector
- Litigation support in various civil matters including complex financial transactions
- Managed seized operations of subprime note operations for receivership
- Provide management of teams on nonprofit and for profit audit engagements under GAAP and GAAS and the standards set forth in GAGAS when applicable
- International experience includes IFRS attestation engagement
- Financial Manager for organization with for profit tax status with annual PGA tour event
- Director of Accounting for Nonprofit entity

Professional Activities and Memberships

- TSCPA Taught CPE on AICPA Audit Risk Alert for Nonprofit Organizations at Fort Worth Chapter
- Co authored article on Changing Role of Whistleblowers with William D. Brown, CPA, JD, CFF
- Member, Texas Society of Certified Public Accountants (TSCPA)
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Tarrant County Bar Association

Jon M. Bradley, CPA, AEP, CFE

Director, Wealth Transfer Group
Partner, Tax Services
Certified Public Accountant, Texas
Accredited Estate Planner
Certified Fraud Examiner

Education

- Bachelor of Science, Accounting and Economics, Abilene Christian University
- Currently meets continuing professional education required by Generally Accepted Government Auditing Standards and Texas State Board of Public Accountancy

Professional Experience

- Over 37 years of public accounting experience
- Extensive practice concentration in taxation and business consulting, with emphasis in high net worth individuals, estate and gift taxation, oil and gas, real estate and financial investments
- Litigation case experience in securities fraud, business fraud, estate disputes, executor liability, oil and gas pricing and economic loss
- Accredited Estate Planner and Certified Fraud Examiner

Professional Awards, Activities and Memberships

- Member, Texas Society of Certified Public Accountants (TSCPA) and its Dallas chapter
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Dallas Estate Planning Council
- Member, Salesmanship Club of Dallas
- Member, National Association of Certified Fraud Examiners
- Member, Advisory Board of Northern Texas Section of the PGA
- Chairman, Fundraising Activities, Byron and Louise Nelson Golf Endowment Fund
- Member, Advisory Council, The Dallas Foundation
- Member, National Association of Estate Planners
- Member, Board of Directors and Treasurer, Collin County Children's Advocacy Center, Inc.
- Appointed by Governor Perry for a two-year term to the Texas Board of Human Services, 2001-2003; Named chairman, August 2001
- Appointed by former Governor Bush for a six-year term to the Board of the Department of Protective and Regulatory Services, 1995-2001; Named chairman, 1997-1999
- Appointed by former Governor Clements to the Board of the Department of Information Resources of the state of Texas, 1990-1995
- Appointed by Comptroller Sharp to the Comptrollers Industry/ Practitioner Liaison Group
- Awarded 2003 Byron Nelson Award by the Northern Texas Section of the Professional Golfers of America (PGA) for Amateurs Contribution to Golf
- 2005 Inductee to the Abilene Christian University Sports Hall of Fame
- Former Member, Board of Governors, Dallas Estate Planning Council
- Former Commissioner, Dallas Family Violence Prevention Council
- Former Chairman, Tax Committee, Associated Accounting Firms International
- Former Vice Chairman, 1997 USGA Mid-Amateur Championship
- Former Member, Board of Directors, Zale Lipshy University Hospital, Dallas
- Former Member, Community Board of Advisors, Richardson ISD

Gary McIntosh, CPA, CFF

*Partner, Tax and Strategic Business Services
Austin Tax and Strategic Business Services Location Leader
Certified Public Accountant, Texas
Certified Financial Forensics, AICPA*

Education

- Bachelor of Business Administration, Accounting, The University of Texas at Austin
- Currently meets continuing professional education required by the Texas State Board of Public Accountancy; also meets continuing professional education required by the AICPA for Financial Forensics certification

Professional Experience

- More than 40 years public accounting experience, including 27 years managing his own public accounting firm
- Practice concentration in business planning, business mergers, sales and acquisitions, tax and strategic business services for real estate development and investment, construction, restaurants, manufacturing, retail, and professional service industries; business startup consulting, planning and financing; estate planning, family law and separate/community property issues, asset preservation and forensic analysis of transactions
- Certified in Financial Forensics by the AICPA

Professional Activities and Memberships

- American Institute of Certified Public Accountants (AICPA)
 - Former member of Board of Directors
 - Texas member of AICPA Council
- Texas Society of Certified Public Accountants (TSCPA)
 - Life member, TSCPA Board of Directors
 - Past Chairman
 - Liaison for TSCPA with Texas State Board of Public Accountancy
 - Member of TSBPA Rules Committee, Advisory
 - Member of TSCPA Federal Tax Policy Committee, Coordination Subcommittee Chair
 - Service in excess of 50 TSCPA committees
- Austin Chapter of TSCPA
 - Board of Directors
 - Past Chairman of Austin Chapter PAC committee
 - Former President and Vice President

Larry Edgerton, CPA, CVA

*Executive Partner, Midland and Odessa Offices
Certified Public Accountant, Texas
Certified Valuation Analyst*

Education

- Bachelor of Business Administration, Accounting, Texas State University
- Currently meets continuing professional education required by Texas State Board of Public Accountancy

Professional Experience

- Over 32 years public accounting experience
- Extensive tax and consulting experience
- Experience providing litigation support and business valuation including:
 - Being appointed by State District Courts in Ector and Midland Counties to provide business valuation services, to provide audits under Rule 172 of the Texas Rules of Civil Procedure and to serve as Receiver pursuant to Texas Family Code Section 6.502(5)
 - Providing valuations in a variety of contexts including gift tax and estate valuations, divorce, merger and acquisition and litigation

Professional Activities and Memberships

- Board of Directors, Texas Society of Certified Public Accountants (TSCPA)
- Chair, Legislative Regional Coordinator, PAC Committee and Strategic Planning Committee, TSCPA
- Member, American Institute of Certified Public Accountants (AICPA), and its Tax Division
- Member, American State Bank Advisory Board
- Member, National Association of Certified Valuation Analysts (NACVA)
- Board of Directors, Finance Committee and Audit Committee Chair for Midland County Hospital District
- Chairman, High Sky Children's Ranch Endowment, Inc.
- Board Member, Finance Committee, Investment Committee, and Audit Committee Chair, Permian Basin Area Foundation
- Former Council member, AICPA
- Former member, Technical Standards Review Committee and Qualifications Committee, Texas State Board of Public Accountancy (TSBPA)

Karen S. Schmidt, CPA, CSEP, CFFA

*Senior Manager, Tax and Strategic Business Services
Certified Public Accountant, Texas
Certified Specialist in Estate Planning, CSEP
Certified Forensic Financial Analyst, CFFA*

Education

- Bachelor of Business Administration, Accounting and Information Systems, University of Texas of the Permian Basin
- Extensive continuing professional education in estate planning, including completion of an intensive series of integrated courses and examination process to earn the Certified Specialist in Estate Planning (CSEP) designation awarded by The National Institute for Excellence in Continuing Education, LLC, in conjunction with various state societies of CPAs and Surgent and Associates, LLC
- Earned the designation of Certified Forensic Financial Analyst (CFFA), with training concentrated in the area of matrimonial litigation support, this certification was awarded by the Financial Forensics Institute, a subsidiary of the National Association of Certified Valuation Analysts

Professional Experience

- More than 10 years public accounting experience, with practice concentrated in estate, gift and generation-skipping transfer tax, wealth transfer & succession planning, trust administration, and fiduciary litigation
- Extensive experience as a CPA/legal assistant to an attorney board certified in Estate Planning and Probate by the Texas Board of Legal Specialization

Professional Activities and Memberships

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Texas Society of Certified Public Accountants (TSCPA) and its Advanced Estate Planning Conference Committee
- Member, National Association of Certified Valuation Analysts (NACVA)
- Past President, Midland Odessa Business & Estate Council
- Treasurer, Sharing Hands, A Respite Experience, Board of Directors (SHARE)
- Treasurer, Springboard Center Board of Directors
- Former Board Member/Past President, Community Children's Clinic

Lectures and Authored Topics

- Helping Your Clients Navigate the Estate Planning Maze, 2009
- Generation-Skipping Transfer Tax, 2006
- IRA Distributions, 2003

Publications

- Springboard Center Newsletter, IRA Rollover Deadline Nears, 2009
- On Your MARC, Charity as IRA Beneficiary, 2005
- Leave a Legacy Supplement, Charity as IRA Beneficiary, 2003

Charles D. Lieser, CPA, JD

*Partner, Tax Services
Certified Public Accountant, Texas
Licensed Attorney, Texas*

Education

- Bachelor of Business Administration, Accounting, University of Dayton
- Juris Doctorate, Case Western Reserve
- Frequent speaker on tax issues for professional audiences
- Currently meets continuing professional education required by the Texas Society of Certified Public Accountants

Professional Experience

- More than 40 years of experience in the practice of public accounting with international, national and regional accounting firms
- Significant tax practice with closely-held businesses, including construction, residential and commercial real estate developments, hotels and individuals

Professional Awards, Activities and Memberships

- Chair of the Firm's Construction and Real Estate Services Group
- Member, Associated Builders and Contractors
- Member, Associated General Contractors
- Member and Former Chairman, Texas Society and Fort Worth Chapter Tax Institute
- Member, State Bar of Texas, Tarrant County Bar Association and the American Bar Association
- Director, Texas Society of Certified Public Accountants (TSCPA) Executive Board 2000-2001
- Recipient of TSCPA Fort Worth chapter's Award for Outstanding Leadership for service chairman of the Fort Worth Chapter Tax Institute
- President, VP, Director and Treasurer, Fort Worth Founders' Lions Club
- Life Member Lion's Organ and Eye Bank, Children's Camp
- Finance Committee, Executive Committee Family Services of Tarrant County
- Former President, current Director, Fort Worth chapter TSCPA
- Past Director and Treasurer, Senior Citizens Services of Tarrant County
- Past Director, Tarrant County Alzheimer's Association

Brian A. Reed, CPA, CVA

*Director of Transaction Services
Certified Public Accountant, Texas
Certified Valuation Analyst*

Education

- Master of Business Administration, Finance and Accounting, Tulane University
- Bachelor of Arts, University of Texas at Austin
- Currently meets continuing professional education required by Texas State Board of Public Accountancy

Professional Experience

- More than 11 years of diversified financial advisory experience ranging from acquisition due diligence to valuation services
- Prior to joining Weaver and Tidwell, founded Lone Star Value Advisors Inc. a professional valuation and advisory firm that offered comprehensive services to middle-market private equity funds and corporate clients.
- Prior to creating LSVA, Inc. gained professional experience within Ernst & Young's Transaction Advisory Services group, AlixPartners LLP's Financial Advisory Services group and at CBIZ Valuation Group, LLC.
- Industry experience in manufacturing, retail, software, distribution, professional services and oil and gas
- Performed acquisition due diligence on engagements ranging from \$1 million to over \$500 million
- Valuation engagements include those related to financial reporting, gift and estate taxes and mergers and acquisition

Professional Activities and Memberships

- Member, Texas Society of Certified Public Accountants (TSCPA)
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, National Association of Certified Valuation Analysts (NACVA)

Publications

- National Litigation Consultant's Review, "Do Companies with Negative Earnings Have Value: A Discussion of the Damodaran Approach"
- Business Valuation and Forensic & Litigation Services Section: "Calculating Intellectual Property Infringement Damages" (contributing author)

Scott Opdahl

Director, Advisory Services

Education

- Bachelor of Science, Marketing, Arizona State University

Professional Experience

- Over 30 years veteran in the financial services industry with experience in commercial banking and regulatory oversight
- Former owner and manager of Bank Advisory Resources Co., LLC
- Eight years experience in a privately owned firm specializing in loan reviews, regulatory compliance, and credit administration consultation services to Texas and Missouri community banks
- Seven years experiences as a Senior Credit Officer for two community banks in Houston, Texas
- National Bank Examiner with the Office of the Comptroller of the Currency, participated in the regulatory oversight and examination of nationally chartered banks
- U.S. Department of the Treasury as a Liquidation Specialist in the Houston Field Office of the Federal Deposit Insurance Corporation
- 10 years in commercial finance with experience in financial sales, commercial loan underwriting and credit administration

Professional Activities and Memberships

- Member, Independent Community Bankers Association

Joe Taylor, CPA, JD

*Director, State and Local Tax Services
Certified Public Accountant, Texas and Hawaii
Licensed Attorney, Texas*

Education

- Juris Doctor, Texas Wesleyan University School of Law
- Master of Business Administration, Amber University
- Bachelor of Business Administration, Accounting, University of Texas
- Currently meets continuing professional education required by the Texas Society of Certified Public Accountants

Professional Experience

- Over 25 years of tax and accounting experience in public and industry accounting
- Practice concentration in multi-state and local taxation including planning, analysis, and compliance functions
- Experience in international tax matters, Federal taxation, provision analysis, reporting under FAS 109, and with Securities and Exchange Commission reporting
- Experience with merger and acquisition, target selection, tax analysis, and merger to maximize utilization of tax attributes for federal and state tax purposes
- Experience in audit defense at the state reporting level with high incidence of no change in tax result or refund issuance by tax authority
- Experience with state and local tax controversy matters
- Other experience includes negotiation with the Internal Revenue Service

Professional Activities and Memberships

- Member, American Bar Association
- Member, Texas Society of Certified Public Accountants (TSCPA)
- Member, Hawaii Society of Certified Public Accountants (HSCPA)
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Federal District Court – Northern District of Texas
- Member, United States Tax Court Bar

Brian J. Thomas, CISA, CISSP

Partner, Advisory Services

Certified Information Security Auditor (CISA)

Certified Information Systems Security Professional (CISSP)

Education

- Master of Science in Civil Engineering Project Management, University of Texas at Austin
- Bachelor of Science, Civil Engineering, University of Texas at Austin

Related Experience

- More than 12 years of experience providing management consulting and risk advisory services
- Significant experience managing project teams delivering IT-focused solutions at Fortune 500 clients including internal controls services, IT audits, project management services, information security assessments, and implementation reviews focusing on enterprise systems
- Internal controls experience includes both advisory services in support of management assessments and support of external audit teams, including four Fortune 500 organizations
- Internal audit experience includes risk assessment, audit planning, execution and reporting at five Fortune 1,000 organizations
- SAS 70 services provided to service organizations in a variety of industries
- ERP experience includes SAP, PeopleSoft, Oracle Applications and JD Edwards
- Industry experience includes Information Technology, Consumer Electronics, Upstream Oil & Gas and Utilities
- Previous work experience includes nearly 6 years in KPMG's Risk Advisory Services practice and 3 years in PricewaterhouseCoopers Management Consulting Services practice

Professional Memberships

- Member, International Information Systems Security Certification Consortium (ISC2)
- Member, Information Systems Audit and Control Association (ISACA), Houston Chapter
- Member, Institute of Internal Auditors (IIA), Houston Chapter
- Member, Independent Petroleum Association of America



Weaver is among the top 40 certified public accounting firms in the nation according to both Accounting Today's and INSIDE Public Accounting's Top 100 Accounting Firms, and is ranked the largest regional independent accounting firm in the Southwest and consistently ranked as one of the fastest growing firms in the country by Accounting Today's Top 100 Firms Survey. The Firm operates offices in Austin, Fort Worth, Dallas, Houston, Midland, Odessa and San Antonio, with approximately 450 team members, including more than 360 accountants and consultants and four licensed attorneys. Affiliations through Baker Tilly International allow for service delivery nationally and worldwide. The Firm's client base includes private and publicly held business enterprises, local governments, municipalities, nonprofits and individuals.

Mission

Weaver and its affiliates are committed to excellence. Our mission is to provide our clients the highest quality, client-oriented, professional services with an extra measure of personal attention through an organization where our people succeed.

Services

Weaver provides clients in all industries with assistance in accounting and consulting services including:

- | | |
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| <ul style="list-style-type: none"> ▪ Forensic Accounting Services ▪ Litigation Support ▪ Assurance ▪ Accounting ▪ Tax ▪ Transaction Services ▪ Business Valuation Services ▪ Risk Assessment ▪ Internal Audit ▪ IT Audit ▪ SOX Consulting ▪ Estate Planning/Wealth Transfer ▪ Consulting Services ▪ Profit Enhancement ▪ Information Technology Services ▪ Property Tax Consulting ▪ Cost Segregation ▪ International, State and Local Tax ▪ Business Process Analysis and Improvement | <p><u>Industries Served:</u></p> <ul style="list-style-type: none"> ▪ Manufacturing and Wholesale ▪ Distribution ▪ Oil and Gas ▪ Technology ▪ Health Care ▪ Real Estate ▪ Construction ▪ Financial Institutions ▪ Insurance ▪ Professional Services ▪ Retail ▪ Hospitality/Restaurant ▪ Arts and Entertainment ▪ Education ▪ Local Government ▪ Nonprofit ▪ Private Foundations |
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**2010
TOP
50
FIRMS**
INSIDE Public
Accounting
The competitive advantage for accounting firm leaders since 1987

 August 2010
 Volume 24, Number 8

**INSIDE PUBLIC ACCOUNTING
 THE 2010 TOP 100 FIRMS**
THE LARGEST ACCOUNTING FIRMS IN THE U.S.

RANKED BY U.S. NET REVENUE

RANK '10 '09	FIRM / HEADQUARTERS	MP / CEO	NO. OF OFFICES	YEAR END	NET REVENUE
26 26	Wipfli LLP / Milwaukee	Rick Dreher	14	5/10	\$114,400,000
27 25	Amper, Politziner & Mattia LLP / Edison, N.J.	Howard Cohen	7	3/10	\$114,222,000
28 28	Cherry, Bekaert & Holland LLP / Richmond, Va.	Howard Kies	14	4/10	\$98,377,046
29 29	Anchin, Block & Anchin LLP / New York	Frank A. Schettino	1	9/09	\$96,000,000
30 27	LECG-SMART ⁸ / Devon, Pa.	Steve Samek	11	12/09	\$93,573,599
31 33	Gitrin Cooperman & Company LLP / New York	Joel A. Cooperman	5	12/09	\$90,000,000
32 30	Berdon LLP / New York	Stanley H. Freundlich	2	12/09	\$88,000,000
33 32	Goodman & Company LLP / Virginia Beach, Va.	Thomas Wilson	10	6/10	\$87,650,000
34 31	Marks Paneth & Shron LLP / New York	Arthur E. Cannata Mark Levenfus	4	12/09	\$86,223,000
35 34	Carr, Riggs & Ingram LLC / Enterprise, Ala.	William H. Carr	14	9/09	\$83,527,232
36 41	Rehmann / Saginaw, Mich.	Steven D. Kelly	11	12/09	\$72,916,222
37 38	Withum Smith+Brown P.C. / Princeton, N.J.	William R. Hagaman Jr.	13	6/10	\$72,320,000
38 63	Kearney & Company / Alexandria, Va.	Ed Kearney	2	12/09	\$66,137,311
39 37	Amarino McKenna LLP / San Ramon, Calif.	Andy Amanino	3	12/09	\$65,378,495
40 50	Weaver⁹ / Fort Worth, Texas	Tommy D. Lawler	6	5/10	\$65,310,892
41 53	Burr Pilger Mayer Inc. / San Francisco	Stephen D. Mayer	6	12/09	\$64,840,251
42 45	Morrison, Brown, Argiz & Farra LLP / Miami	Antonio L. Argiz	6	12/09	\$64,200,000
43 42	Schenck SC ¹⁰ / Appleton, Wis.	William D. Goodman	8	9/09	\$63,667,343
44 54	Novogradac & Company LLP / San Francisco	Michael J. Novogradac	12	12/09	\$59,423,887
45 51	SS&G Financial Services Inc. / Cleveland	Gary Shamis	8	12/09	\$59,421,462
46 46	Habif, Arogeti & Wynne LLP / Atlanta	Joseph D. Simms	2	12/09	\$59,005,000
47 44	Friedman LLP / New York	Bruce A. Madnick	3	12/09	\$58,037,567
48 47	Holthouse Cartin & Van Trigt LLP / Santa Monica, Calif.	Philip J. Holthouse	7	12/09	\$56,770,433
49 48	Horne LLP / Ridgeland, Miss.	Hugh J. Parker	13	12/09	\$56,368,898
50 52	Lattimore Black Morgan & Cain P.C. / Brentwood, Tenn.	David Morgan R. Michael Cain	3	5/10	\$55,510,786

 Editor's Note: ⁸ Changed name from SMART Business Advisory and Consulting.

⁹ Changed name from Weaver and Tidwell.

¹⁰ Changed name from Schenck Business Solutions.

Source: INSIDE Public Accounting

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Forensics Accounting Contact:

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Dallas

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Dallas, Texas 75251



Fort Worth

2821 W. 7th Street, Suite 700
Fort Worth, TX 76107



Houston

24 Greenway Plaza
Suite 1800
Houston, Texas 77046



San Antonio

9311 San Pedro Ave., Suite 1400
San Antonio, TX 78216



Austin

1601 S. MoPac Expressway, Suite D250
Austin, TX 78746



Midland

400 W. Illinois, Suite 1550
Midland, TX 79701



Odessa

700 N. Grant Ave., Suite 800
Odessa, TX 79761