

INSIDE Public Accounting and its publisher, Hudson Sawyer, is pleased to recognize these 25 firms as the best-managed accounting firms in the nation. The firms are selected from the hundreds of firms that participated in *IPA's* 2004 survey of accounting firms. Selection is based on more than 25 criteria. Size, location and name recognition do not play a role in selection.

Congratulations to these firms and to their management, owners and staff.

<i>INSIDE Public Accounting</i>				
2004 Best of The Best				
<i>America's Best Firms Based on Fiscal and Management Performance</i>				
Firm/Headquarters	2003-04 Net Rev.	Partners- Staff	Offices	Chief Executive
Aronson & Co./Rockville, Md.	\$29,500,000	17-150	1	Lisa J. Cines
Berkowitz Dick Pollack & Brant/Miami	\$24,883,997	12-126	2	Richard A. Berkowitz
Clark Nuber/Bellevue, Wash.	\$16,699,085	13-108	1	David Katri
Crowe Group/Indianapolis	\$267,677,936	170-1,533	19	Mark L. Hilderbrand
Doeren Mayhew/Iroy, Mich.	\$31,200,000	20-170	2	Mark A. Crawford
Feeley & Driscoll/Boston	\$16,436,969	13-91	1	Thomas M. Feeley
GBQ Partners/Columbus, Ohio	\$11,002,421	9-80	1	Wade M. Kozich
G.T. Reilly & Co./Milton, Mass.	\$5,000,000	5-30	1	Anthony Smeriglio
Gettry Marcus Stern & Lehrer/New York	\$9,590,000	11-40	2	Steven L. Marcus
Gifford Hillegass & Ingwersen/Atlanta	\$10,663,596	9-60	1	Dick Ingwersen
Gramkow Carnevale Seifert & Co./Oradell, N.J.	\$5,210,369	7-24	1	Ied Carnevale
Harb Levy & Weiland/San Francisco	\$10,553,191	11-56	1	John Williamson
Kaufman, Rossin & Co./Miami	\$29,230,000	23-163	4	James R. Kaufman
Kuebler Prudhomme & Co./Temecula, Calif.	\$1,970,062	2-11	2	Joseph J. Kuebler
Marcum & Kliegman/Woodbury, N.Y.	\$45,690,153	25-222	5	Jeffrey M. Weiner
Miller Grossbard & Associates/Houston	\$2,764,254	2-16	1	Russell J. Miller
Morrison, Brown, Argiz & Farra/Miami	\$24,000,000	15-131	3	Antonio L. Argiz
Novogradac & Co./San Francisco	\$19,735,490	10-148	6	Michael J. Novogradac
Reznick Group/Bethesda, Md.	\$90,069,096	52-591	5	Ken Baggett
Seiler & Co./Redwood City, Calif.	\$19,032,000	11-112	2	James DeMartini III
Sellers Richardson et al./Birmingham, Ala.	\$5,588,855	6-26	1	James L. Richardson
Vitale, Caturano & Co./Boston	\$30,200,000	26-215	1	Richard Caturano
Whitley Penn/Hurst, Texas	\$11,010,946	9-64	3	Larry Autrey
WithumSmith+Brown/Princeton, N.J.	\$31,055,000	32-170	7	Ivan C. Brown
Winds & McClaughry/Long Beach, Calif.	\$14,867,000	13-93	1	Jack E. Hinsche