

Accounting Firms Roar Back: 9.6% Gain in Employees

20 Firms Report 10%-Plus Headcount Growth

By PETER J. BRENNAN

Orange County's largest accounting firms are back with a vengeance.

After posting a 1% decline last year in local headcount—the first such drop in a decade—this year they are more than making up for it with a 9.6% increase to 5,951 OC employees at the 47 largest firms in the county, according to this week's Business Journal list.

Altogether, 34 firms on the list reported increases, including 20 by more than 10%. A year ago, 23 firms reported an increase, with only nine reporting to be more than 10%.

Seven firms this year reported a headcount reduction, compared to 13 a year ago.

OC employee growth was higher than companywide growth of 5.6% to 1.3 million.

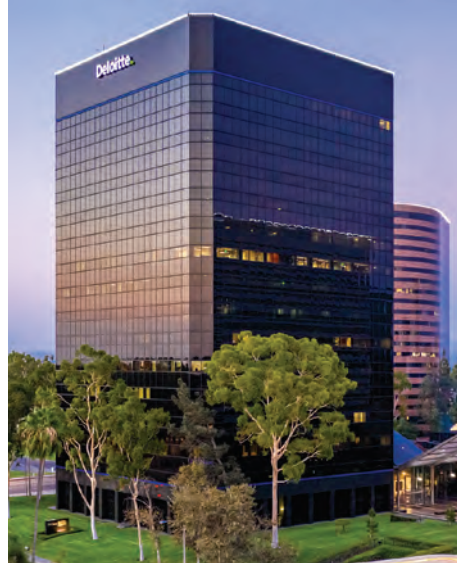
The list includes firms with at least 10 area employees and ranks them by local headcount.

Deloitte Remains No. 1

Nine of the 10 largest firms reported increases, led by a 15% jump at the Costa Mesa office of **Deloitte**, which once again topped the list with 978 employees.

"Our growth in Orange County reflects Deloitte's national increase in headcount," Deloitte OC Managing Partner **Marshall Solomon** told the Business Journal, saying the firm added 10,000 employees during 2020 and 2021. "Locally, we're growing across several key sectors, including life sciences, technology and real estate."

No. 4 **PwC**, also known as PricewaterhouseCoopers, in Irvine climbed 12% to 414 employees because of growth in sectors such



Deloitte, OC's largest accountancy by headcount, reported 15% boost at local office

as digital cloud, media, cybersecurity and environmental, social and governance (ESG), Orange County Office Manager **Tracee Jones** told the Business Journal.

"Our practices are really evolving in those spaces," said Jones, who took over the office manager position last July (see story, page 24). "It's a matter of just general capabilities."

The list shows the number of partners in OC increased 5.3% to 662, while the number of certified public accountants was down by five to 1,869.

Irvine again was the favorite local base for the accounting firms with 30 offices, including eight of the 10 largest firms, followed by Costa Mesa with five.

The nine largest firms on the list retained the same spot from a year ago.

CliftonLarsonAllen LLP moved up a spot to No. 10 by increasing its headcount 14% to 165.

Irvine-based **CliftonLarsonAllen** is now the largest accounting firm with headquarters in Orange County.

Prior No. 10 **Grant Thornton LLP**, a Chicago-based firm with an office in Newport Beach, fell to No. 11 by decreasing its headcount by two to 146.

Merger Trend

The previous largest accounting firm headquartered in Orange County was **Squar Milner**, which ranked No. 7 in 2020 when it was acquired by **Baker Tilly US**. Since then, No. 7 Baker Tilly has slowly increased its OC headcount, which climbed 5.7% to 223 as of May.

In the past couple of years, at least eight Orange County-based firms joined other firms with headquarters outside the county (see story, page 3). At least six of those firms reported headcount increases since their combinations occurred, including three by more than 10%.

No. 20 **Withum**, which acquired **KSJG** in 2020, reported its headcount post-merger climbed 19% to 87.

MGO was the biggest riser on last year's list, moving to the No. 16 spot from No. 34 a year ago, as a result of its 2020 merger with **Hall & Co**.

Post-merger, **MGO** has slowly increased its headcount, growing 3.2% to 98, good for No. 18.

The most recent merger was earlier this month when New York City-based **Marcum LLP** snapped up Newport Beach based **LTSP Inc**.

"They work with a lot of closely held entrepreneurs and high-net-worth individuals," **LTSP** Managing Partner **Mark Murphy** said. "We fit in well with their client base."

Because of the acquisition, **Marcum** was the third-fastest grower on the list, with a 50% increase to 96 employees, ranking it No. 19, up from No. 23 a year ago.

Notables

■ Brea-based **LSL CPAs** is now the second-largest accounting firm with headquarters in Orange County. It reported an 8.3% growth to 130 employees, good for the No. 12 spot.

It has a new managing partner, **Bryan Gruber**, who took over for **Rich Kikuchi**, who retired late last year.

■ Two companies based in the Midwest had the fastest growth on this list.

Wipfli, a Milwaukee-based firm, reported its Irvine office jumped headcount 131% to 30 employees, moving its rank to No. 38, up from No. 46, making it the largest jumper on this year's list.

UHY LLP, a Farmington Hills, Mich.-based firm, said headcount at its Irvine office more than doubled to 21.

"During the pandemic, our firm did really well," said Office Manager and Tax Partner **Crystal Li**. "We started to get more business."

■ **Andersen** climbed to No. 24 from No. 30 by increasing its headcount 39% to 64. **Andersen** is the successor to the former accounting giant **Arthur Andersen**, which went out of business in 2002 because of fraudulent practices involving **Enron**.

■ Irvine-based **Wright Ford Young & Co** grew 11% to 100 employees, ranking No. 17.

"Growth was across the board," Managing Partner **Jeff Myers** told the Business Journal. "We've put a lot of money into technology. It's really paid dividends." ■



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Rank	Company	OC employees •yearly % change	Firmwide employees •yearly % change	OC CPAs •yearly % change	OC partners •yearly % change	Percent breakdown of accounting			Primary industries served	Top local official(s) •Title •Phone/fax	
						•Audit	•Tax	•Other			
1 (1)	Deloitte 695 Town Center Drive, Ste. 1000 Costa Mesa 92626-1924 New York Website: deloitte.com Email: msolomon@deloitte.com	978 15%	345,000 4%	203 7%	124 7%	wnd	wnd	wnd	Technology, financial services, retail, healthcare, real estate	Marshall Solomon managing partner, Orange County (714) 436-7100/(714) 436-7200	
2 (2)	Ernst & Young LLP 18101 Von Karman Ave., Ste. 1700 Irvine 92612-0181 London Website: ey.com	578 7%	312,000 4%	151 -1%	55 8%	wnd	wnd	wnd	Real estate, manufacturing and distribution, life sciences, healthcare, technology	Mary Garrett office managing partner (949) 794-2300/(949) 437-0595	
3 (3)	KPMG LLP 20 Pacifica, Ste. 700 Irvine 92618-3391 New York Website: kpmg.com/us	498 13%	236,000 4%	82 -31%	58 4%	wnd	wnd	wnd	Alternative investments, asset management, banking and capital markets, energy, natural resources and chemicals, government, healthcare and life sciences, industrial manufacturing, insurance, private equity, retail, technology, media & telecommunications	Mark Clemens office managing partner (949) 885-5400/(949) 885-5410	
4 (4)	PwC 2020 Main St., Ste. 400 Irvine 92614-8227 New York Website: pwc.com Email: tracee.jones@pwc.com	414 12%	295,000 7%	113 -6%	32 0%	26%	25%	49%	Aerospace, asset management, automotive, banking and capital markets, consumer products, engineering and construction, entertainment and media, electronics, health, insurance, life sciences, manufacturing, pharmaceuticals, private companies, professional services, real estate, retail, software and technology	Tracee Jones office managing partner (949) 437-5200/(949) 437-5300	
5 (5)	Moss Adams 2040 Main St., Ste. 900 Irvine 92614-8213 Seattle Website: mossadams.com Email: shannan.gardner@mossadams.com	283 0%	3,857 13%	105 7%	26 8%	40%	34%	26%	Consumer products, construction, healthcare, manufacturing and distribution, technology, transportation, retail, apparel, dealer services, food and beverage, restaurants, aerospace and defense, financial services, life sciences, private equity	Shannan Gardner partner-in-charge (949) 221-4000/(949) 221-4001	
6 (6)	RSM US LLP 17400 Laguna Canyon Road, Ste. 200 Irvine 92618-5425 Chicago Website: rsmus.com	268 5%	14,650 15%	63 -2%	16 -6%	32%	29%	39%	Manufacturing, consumer products, technology, financial services, private equity, healthcare, real estate, business services, and SEC	Paul Short Orange County office managing partner (949) 255-6500/(949) 255-5091	
7 (7)	Baker Tilly US 18500 Von Karman Ave., 10th floor Irvine 92612-0527 Chicago Website: baktilly.com Email: steve.milner@baktilly.com	223 6%	6,000 30%	63 -11%	29 21%	30%	32%	38%	Technology, real estate, financial services, SEC, bankruptcy, nonprofit, entertainment, consumer, industrial products	Stephen Milner managing partner, Western U.S. (949) 222-2999/(949) 222-2989	
8 (8)	HCVT LLP 18565 Jamboree Road, fourth floor Irvine 92612-2532 Los Angeles Website: hcvt.com Email: carol.carlile@hcvt.com	189 2%	675 2%	69 -5%	20 25%	20%	70%	10%	Private equity, real estate, high-net-worth individuals, manufacturing and distribution, healthcare, technology, professional service firms, nonprofit organizations, affordable housing, employee benefit plans	Scott Stephenson partner (714) 361-7600/(714) 361-7601	
9 (9)	BDO USA LLP 600 Anton Blvd., Ste. 500 Costa Mesa 92626-7167 Chicago Website: bdo.com Email: kmccarthy@bdo.com	170 13%	9,635 19%	67 0%	14 0%	40%	35%	25%	Healthcare, life sciences and technology, manufacturing and distribution, retail, restaurants, private equity, real estate	Kristen McCarthy/Kory Stoehr assurance office managing partner/tax office managing partner (714) 957-3200/(714) 957-1080	
10 (11)	CliftonLarsonAllen LLP (CLA) 2875 Michelle Drive, Ste. 300 Irvine 92606-1020 Irvine Website: claconnect.com	165 14%	8,000 7%	85 6%	25 -7%	35%	55%	10%	Manufacturing, distribution, business and professional services, retail, financial services, nonprofit, government, entrepreneurial, high-net-worth individuals, wealth advisory and transaction services	Paul Treinen managing principal (714) 978-1300/(714) 978-7893	
11 (10)	Grant Thornton LLP 4695 MacArthur Court, Ste. 1600 Newport Beach 92660-1873 Chicago Website: grantthornton.com Email: colleen.costello@us.gt.com	146 -1%	9,024 7%	54 4%	17 0%	34%	25%	41%	Consumer and industrial products, technology, financial services, not-for-profits, real estate, medical devices	Brett Beightol office managing partner (949) 553-1600/(949) 553-0168	



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Researched by Meghan Kliever

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RANKED BY NUMBER OF OC EMPLOYEES

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						Audit	Tax	Other		
12 (12)	LSL CPAs 203 N. Brea Blvd., Ste. 203 Brea 92821-4056 Brea Website: lslcpas.com Email: olivia.vaca@lslcpas.com	130 8%	145 12%	50 -6%	15 15%	45%	40%	15%	Government entities, automotive, entertainment venues, manufacturing and distribution, not-for-profits, real estate, healthcare, professional services	Bryan Gruber managing partner (714) 672-0022/(714) 672-0331
13 (14)	Armanino LLP 18101 Von Karman Ave., Ste. 1440 Irvine 92612-0176 San Ramon Website: armaninollp.com Email: info@armaninollp.com	123 12%	2,177 42%	34 -19%	10 -9%	9%	75%	16%	Real estate, high-net-worth individuals, professional services, technology, nonprofit	David Hirsch/Daniel Bolar partners-in-charge (949) 224-3300/(949) 224-3399
14 (14)	Eide Bailly 17501 E. 17th St., Ste. 100 Tustin 92780-7924 Fargo, N.D. Website: eidebailly.com Email: swilliams@eidebailly.com	120 9%	2,500 0%	46 2%	18 0%	26%	70%	4%	Real estate, construction, financial institutions, healthcare, dental, manufacturing, government closely-held businesses, nonprofit	Steven Williams partner-in-charge (714) 505-9000/(714) 505-9200
15 (18)	Windes 2050 Main St., Ste. 1300 Irvine 92614-8272 Long Beach Website: windes.com Email: eharris@windes.com	105 24%	215 16%	55 22%	18 6%	55%	40%	5%	Construction, financial services, healthcare, insurance, legal, manufacturing and distribution, nonprofit, real estate, retail, technology, transportation, energy, automotive, hospitality and leisure, cybersecurity, ERC, M&A, outsourced accounting services, succession planning	James Cordova managing partner/president (562) 435-1191
16 (13)	Redwitz Inc. 3 Park Plaza, Ste. 1700 Irvine 92614-8540 Irvine Website: redwitz.com Email: randy@redwitz.com	102 -10%	156 3%	26 13%	7 0%	14%	24%	62%	Technology, real estate, entrepreneurial, financial services, manufacturing and distribution, nonprofits, retirement plans and professionals	Randy Redwitz CEO (949) 753-1514/(949) 753-1535
<div style="background-color: #0070C0; color: white; padding: 10px; text-align: center;"> <h2 style="margin: 0;">THE POWER OF BEING UNDERSTOOD</h2> <h3 style="margin: 0;">AUDIT TAX CONSULTING</h3> </div> <div style="text-align: right; margin-top: 10px;"> </div>										
17 (17)	Wright Ford Young & Co. 16140 Sand Canyon Ave. Irvine 92618-3715 Irvine Website: cpa-wfy.com Email: info@cpa-wfy.com	100 11%	100 11%	50 4%	9 -10%	35%	55%	10%	Real estate, construction, food, restaurants, manufacturing, distribution, hospitality, healthcare, technology, senior living, transportation, business and professional services, private foundations, employee benefits, closely held and family-owned businesses	Jeff Myers managing partner/senior audit partner (949) 910-2727/(949) 910-2728
18 (16)	MGO (Macias, Gini & O'Connell LLP) 111 Pacifica, Ste. 300 Irvine 92618-7428 Los Angeles Website: mgocpa.com Email: mgo@mgocpa.com	98 3%	451 -1%	36 0%	12 20%	41%	31%	28%	Technology; real estate and construction; private equity; cannabis, hemp, and cbd; biotech and life sciences; food and beverage; gaming, hospitality, and native tribes; state and local government	Francisco Colon office managing partner (949) 910-4255/(949) 910-4256
19 (23)	Marcum LLP 600 Anton Blvd., Ste. 1600 Costa Mesa 92626-7652 New York Website: marcumllp.com Email: info@marcumllp.com	96 50%	2,500 0%	41 52%	12 33%	50%	45%	5%	Technology, construction, manufacturing and distribution, life sciences, cannabis, retail, healthcare, SEC	Philip Wilson managing partner, Costa Mesa office (949) 236-5600/(949) 236-5601
20 (21)	Withum 100 Spectrum Center Drive, Ste. 1000 Irvine 92618-4976 Princeton, N.J. Website: withum.com Email: kjohnson@withum.com	87 19%	1,802 47%	36 6%	9 0%	53%	21%	26%	Manufacturing and distribution, professional services, construction, mortgage banking, energy, agriculture, senior living, nonprofit, employee benefits, technology	Ken Johnson partner-in-charge (949) 261-2808/(949) 261-0188
21 (22)	Talley LLP 600 City Parkway W., Ste. 650 Orange 92868-2946 Orange Website: talleyco.com Email: info@talleyco.com	79 11%	79 11%	25 25%	7 40%	50%	30%	20%	Family-owned businesses, entrepreneurial, manufacturing and distribution, healthcare, transportation and logistics, athletes and entertainment, engineering, professional services firms, retail, food services, hospitality, high-net-worth individuals	Andrew Talley managing partner (714) 867-2200/(714) 867-2201
22 (19)	Haskell & White LLP 300 Spectrum Center Drive, Ste. 300 Irvine 92618-4987 Irvine Website: hwcpa.com Email: inquiries@hwcpa.com	78 -1%	84 -1%	51 9%	7 -13%	43%	45%	12%	Real estate, manufacturing and distribution, technology, medical and biopharmaceuticals, nonprofit, mergers and acquisitions, SEC	Wayne Pinnell managing partner (949) 450-6200/(949) 450-6201

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RANKED BY NUMBER OF OC EMPLOYEES










Rank	Company	OC employees	Firmwide employees	OC CPAs	OC partners	Percent breakdown of accounting			Primary industries served	Top local official(s)		
						Audit	Tax	Other				
23 (20)	Murphy, Murphy & Murphy Inc. 5665 Plaza Drive, Ste. 350 Cypress 90630-5037 Cypress Website: murphy3.com Email: info@murphy3.com		75 0%	139 72%	12 -29%	7 0%	0%	80%	20%	Real estate, business and professional services, healthcare, financial services, construction, entertainment, restaurants, entrepreneurial, family-owned businesses, nonprofit, manufacturing	Michael Murphy/Angela Amenero partners (714) 821-5550/(714) 821-6239	
24 (30)	Andersen⁽¹⁾ 3200 Park Center Drive, Ste. 1200 Costa Mesa 92626-7108 San Francisco Website: andersen.com Email: chad.thiel@andersen.com		64 39%	11,000 53%	14 17%	4 0%	0%	100%	0%	Ultra-high-net-worth individuals, family office, manufacturing, distribution, real estate, private equity, service, technology	Chad Thiel office managing director (949) 885-4550/(949) 885-4671	
25 (25)	RJI Ramirez Jimenez International CPAs 18012 Sky Park Circle, Ste. 200 Irvine 92614-6671 Irvine Website: rjicpas.com Email: info@rjicpas.com		60 11%	60 11%	26 8%	4 0%	30%	60%	10%	International tax, real estate, manufacturing and distribution, hospitality, professional services, SEC	Manuel Ramirez/Fernando Jimenez chairman/CEO (949) 852-1600/(949) 852-1606	
26 (25)	Crowe LLP 650 Town Center Drive, Ste. 740 Costa Mesa 92626-7192 Chicago Website: crowe.com		59 9%	5,111 21%	18 -22%	9 29%	30%	28%	42%	Banking, construction, financial services, food, public sector, healthcare, manufacturing and distribution, private equity, retail dealer, technology, media and telecommunications	Kathy Lai office managing partner (714) 668-1234/(714) 668-1235	
26 (24)	SingerLewak LLP 2050 Main St., seventh floor Irvine 92614-8255 Los Angeles Website: singerlewak.com Email: ikostov@singerlewak.com		59 4%	401 -5%	25 0%	9 29%	47%	53%	0%	Entrepreneurial and family-owned businesses, manufacturing and distribution, construction, technology, tax compliance, specialty tax	Robert Schlener partner (949) 261-8600/(949) 261-8610	
28 (27)	Frazer LLP 2400 E. Katella Ave., Ste. 900 Anaheim 92806-5964 Anaheim Website: frazerllp.com Email: dyamagata@frazerllp.com		48 -6%	70 -7%	16 -36%	6 -14%	20%	30%	50%	Agribusiness, governmental, construction, technology, real estate, manufacturing and distribution, nonprofit	Dean Yamagata managing partner (714) 990-1040/(714) 671-1041	
29 (28)	Davis Farr LLP 18201 Von Karman Ave., Ste. 1100 Irvine 92612-1077 Irvine Website: davisfarr.com Email: mdavis@davisfarr.com		45 -8%	50 -6%	14 -22%	6 0%	85%	10%	5%	Governmental agencies, local government, federal government, nonprofit organizations, special districts, service organizations, healthcare, technology	Marc Davis partner (949) 474-2020/(949) 263-5520	
29 (29)	Wertz & Co. 5450 Trabuco Road Irvine 92620-5704 Irvine Website: wertzco.com Email: glord@wertzco.com		45 -6%	45 -6%	25 ⁽²⁾ NA	2 0%	5%	90%	5%	Entrepreneurial, manufacturing and distribution, professions, real estate, trust and estates	Katie Sterling/Russ Wertz CEO/executive director (949) 756-5000/(949) 756-1618	
31 (33)	CBIZ & MHM PC 2301 Dupont Drive, Ste. 200 Irvine 92612-7503 Cleveland/Kansas City, Mo. Website: cbiz.com, mhmcpc.com Email: cbizmhmcpc@cbiz.com		43 23%	5,035 30%	17 13%	8 -11%	23%	58%	19%	Life sciences, medical device, technology, software, manufacturing, distribution	Paul Nation/Mark Brown senior managing director, Southern California/managing director (949) 450-4400/(949) 450-0694	
32 (31)	Conrad LLP 23161 Lake Center Drive, Ste. 200 Lake Forest 92630-6803 Lake Forest Website: conradllp.com Email: info@conradllp.com		38 0%	38 0%	6 0%	3 0%	100%	0%	0%	Government, real estate, healthcare, pension funds, transportation	Matthew Conrad managing partner (949) 552-7700	
32 (34)	Kieckhafer Schiffer LLP 6201 Oak Canyon Road, Ste. 200 Irvine 92618-5231 Irvine Website: ks-llp.com Email: info@ks-llp.com		38 12%	38 12%	14 0%	4 0%	24%	76%	0%	Technology, real estate, entrepreneurial, manufacturing and distribution, medical, nonprofits, employee benefit plans	James Kieckhafer founding partner (949) 250-3900/(949) 250-2956	
34 (36)	Skinner Fouch & Olson LLP 38 Discovery Irvine 92618-3125 Irvine Website: sfostax.com Email: info@sfostax.com		35 21%	35 21%	17 6%	5 25%	0%	100%	0%	Real estate developers and investors, accounting and finance	Scott Skinner/Jody Fouch/Jeff Olson/Tim Reyes/David Souza managing partner/partners (949) 260-1430/(949) 260-9824	
34 (35)	The Pun Group LLP 200 E. Sandpointe Ave., Ste. 600 Santa Ana 92707-5751 Santa Ana Website: pungroup.cpa Email: info@pungroup.com		35 6%	48 4%	15 -17%	7 0%	80%	5%	15%	Government, healthcare, nonprofits, SEC, entertainment, manufacturing and distribution	Kenneth Pun managing partner (949) 777-8800/(949) 777-8850	
36 (31)	BPM LLP 36 Technology Drive, Ste. 100 Irvine 92618-5307 San Francisco Website: bpmcpa.com Email: davidj@bpmcpa.com		31 0%	795 20%	13 -13%	3 0%	23%	32%	45%	Technology, real estate, life sciences, nonprofits, consumer products, private client services, professional services, agribusiness and emerging industries	David Jorgensen partner-in-charge, Orange County (714) 558-3236/(714) 558-2652	

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⁽¹⁾ Andersen is not a CPA firm
⁽²⁾ Business Journal estimate

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Rank	Company •Address •Headquarters	Company logo	OC employees •yearly % change	Firmwide employees •yearly % change	OC CPAs •yearly % change	OC partners •yearly % change	Percent breakdown of accounting			Primary industries served	Top local official(s) •Title •Phone/fax	
							Audit	Tax	Other			
36 (38)	JLK Rosenberger LLP 2601 Main St., Ste. 580 Irvine 92614-4202 Irvine Website: jlkrosenberger.com Email: mfrench@jlkrlp.com		31 15%	62 15%	19 27%	5 0%	60%	30%	10%	Insurance, service industry, manufacturing and distribution, construction, high-net-worth individuals, not-for-profits, real estate, employee benefit plan audits, professional athletes, retail and manufacturing	Michael French managing partner (949) 860-9902/(949) 860-9891	
38 (46)	Wipfli 3 Park Plaza, Ste. 400 Irvine 92614-8535 Milwaukee, Wis. Website: wipfli.com Email: wipfliinfo@wipfli.com		30 131%	3,050 4%	11 83%	3 0%	19%	17%	64%	Healthcare, manufacturing and distribution, real estate, construction, nonprofits	Greg Pfeuffer/Tiffany Karlin partners (800) 649-4828/(314) 889-8884	
39 (37)	Gelman LLP 1 Park Plaza, Ste. 950 Irvine 92614-2599 Irvine Website: gelmanllp.com Email: info@gelmanllp.com		29 4%	29 4%	20 0%	5 -17%	40%	40%	20%	Construction, real estate, Employee Stock Ownership Plans (ESOPs), manufacturing, distribution, high-net-worth individuals	Mark Tackmann managing partner (714) 667-2600/(714) 667-2636	
40 (39)	KMJ Corbin & Co. 2855 Michelle Drive, Ste. 350 Irvine 92606-1013 Irvine Website: kmjpartnerscpa.com Email: kendall@kmjpartnerscpa.com		27 13%	31 11%	9 0%	5 0%	60%	40%	0%	Technology, biotech and life sciences, pharmaceuticals, entrepreneurial, manufacturing and distribution, healthcare, real estate, nonprofit, professions, SEC, financial services, employee benefit plans	Mike Faddoul managing partner (949) 431-0997/(714) 544-1034	
41 (39)	BRHE Group⁽³⁾ 500 S. Kraemer Blvd., Ste. 100 Brea 92821-6728 Brea Website: brhecpa.com Email: jaestevez@brhecpa.com		25 4%	25 4%	25 67%	7 75%	30%	50%	20%	Real estate, manufacturing, distribution, professions, healthcare, construction, nonprofit, estates, trusts	Juan Antonio Estevez CEO (714) 871-2422/(714) 871-2676	

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42 (42)	HBLA CPAs Inc. 18400 Von Karman Ave., Ste. 110 Irvine 92612-0536 Irvine Website: hblla.com Email: larryg@hblla.com		21 5%	21 5%	14 0%	5 0%	40%	50%	10%	Real estate, professional service firms, nonprofit, manufacturing	Larry Geselowitz/David B. Lang co-managing partners (949) 833-2815/(949) 833-2876	
42 (48)	UHY LLP 4 Park Plaza, Ste. 350 Irvine 92614-2532 Farmington Hills, Mich. Website: uhy-us.com Email: info@uhy-us.com		21 110%	1,400 41%	9 13%	3 0%	90%	1%	9%	Private equity, technology, real estate, healthcare	Crystal Li partner (949) 623-8803	
44 (43)	Almich & Associates 26463 Rancho Parkway S. Lake Forest 92630-8326 Lake Forest Website: almichcpa.com Email: info@almichcpa.com		18 0%	18 0%	5 -17%	4 -20%	75%	22%	3%	Post-secondary education institutions, for-profit businesses and not-for-profit organizations, healthcare, individuals	John Woll managing partner (949) 600-7550/(949) 600-7558	
45 (44)	Capata 28202 Cabot Road, Ste. 525 Laguna Niguel 92677-1273 Laguna Niguel Website: capatacpa.com Email: kevin@capatacpa.com		17 0%	25 14%	7 -13%	3 0%	5%	75%	20%	Technology, real estate, healthcare, retail, manufacturing, professionals, restaurants, hospitality	Gary Capata/Kevin Cloward senior partner/managing partner (949) 364-0334/(949) 364-0362	
46 (44)	Nienow & Tierney LLP 17822 E. 17th St., Ste. 305 Tustin 92780-2181 Tustin Website: ntcpas.com Email: info@ntcpas.com		14 -18%	16 -6%	7 -13%	2 0%	0%	80%	20%	Real estate, manufacturing and distribution, construction, professional service firms, exempt organizations	Paul Nienow managing partner (714) 836-8300/(714) 836-8394	
47 (46)	Smith Dickson Certified Public Accountants LLP 18100 Von Karman Ave., Ste. 420 Irvine 92612-7194 Irvine Website: smithdickson.com Email: info@smithdickson.com		13 8%	13 8%	6 0%	3 0%	20%	30%	50%	Litigation support/expert witness for attorneys, real estate, manufacturing, distribution, service, technology	Deborah Dickson managing partner (949) 553-1020/(949) 553-0249	

Abbreviations: NA: not applicable; NR: not ranked; wnd: would not disclose
 Note: To the best of our knowledge, this information is accurate as of press time. While every effort is made to ensure the accuracy and thoroughness of the list, omissions and typographical errors sometimes occur. Unless otherwise noted, the information on this list was provided by the companies themselves. List may not be reprinted without permission of the editor. Photos show the first top official listed.
 (3) Previously listed as Bates Coughtry Reiss LLP