

The RF Resources Deal Sheet

New York Metropolitan Area CPA Firm Mergers and Acquisitions

Date		Acquiring Firm					Merged or Acquired Firm				
Month	Year	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)
December	2011	Grassi	New York, NY	24	*	28.0	Pustorino, Puglisi & Co.	New York, NY	4	35	9.0
December	2011	MayerMeinberg LLP	Syosset, NY	7	29	*	Ackerman & Associates	Rockville Center, NY	1	2	*
December	2011	Josephson Luxenberg & Kance CPAs PC	New York, NY	*	*	*	Meritt Levine, CPA, PLLC	New York, NY	4	*	*
December	2011	Leaf, Saltzman, Manganelli, Pfeil & Tend	Fairfield, NJ	9	45	*	Gerard Esposito, CPA	New York, NY	1	*	*
December	2011	Withum, Smith & Brown	Princeton, NJ	100	*	76.7	EisnerLubin	New York, NY	9	50	11.6
November	2011	Wild, Maney & Resnick	Woodbury, NY	*	*	*	Stephen W. Irwin & Company	Woodbury, NY	*	*	*
October	2011	J.H. Cohn	Roseland, NJ	150	*	236.0	Kostin, Ruffkess & Company	Farmington, CT	18	*	20.0
October	2011	Friedman	New York, NY	57	*	*	Sacomanno Valuation Group	Marlton, NJ	*	*	*
October	2011	Michael C. Allen & Co.	Lake Success, NY	*	*	*	Talisman & Sherman LLP	Rego Park, NY	*	*	*
September	2011	Mayer & Co, LLP	Woodbury, NY	*	*	*	Feldman, Meinberg & Co., LLP	Syosset, NY	*	*	*
July	2011	O'Connor Davies Munns & Dobbins	New York, NY	60	350	64.9	PKF, LLP	New York, NY	*	*	*
July	2011	Ganer Grossbach & Ganer, LLC	New York, NY	4	13	*	Joseph A. Zaino, CPA, PC	Rye Brook, NY	1	*	*
June	2011	O'Connor Davies Munns & Dobbins	Harrison, NY	*	*	*	Eisman, Zucker, Klein & Ruttenberg LLP	White Plains, NY	15	21	*
June	2011	Citrin Cooperman	New York, NY	94	390	100.0	Eisman, Zucker, Klein & Ruttenberg LLP	White Plains, NY	4	15	*
May	2011	Friedman	New York, NY	57	*	*	Tracey Heun Brennan & Company	Linwood, NJ	3	1	*
February	2011	WeiserMazars	New York, NY	90	*	*	LECG	Devon, PA	6	40	*
February	2011	Grant Thomton	New York, NY	*	*	*	LECG	Devon, PA	*	*	*
February	2011	Rosen Seymour Shapps Martin & Co., L	New York, NY	23	185	*	Kahn, Hoffman & Hochman	White Plains, NY	4	36	*
February	2011	Palmetto, Mollo, Molinaro & Sciacca	Melville, NY	6	*	*	Jack Lawrence & Co	Commack, NY	*	*	*
January	2011	Morrison, Brown, Argiz & Farra, LLC	Miami, FL	120	400	64.2	ERE	New York, NY	19	100	21.0
January	2011	Marcum	New York, NY	150	1100	*	Bernstein & Pinchuk	New York, NY	2	75	*
January	2011	Wiss	Livingston, NJ	26	120	*	Cust, Dori & Benick	Flemington, NJ	4	10	*
January	2011	Vanacore, DeBenedictus, DiGiovanni &	Newburgh, NY	10	*	*	Lesnick and Paradie	Tarrytown, NY	*	*	*
January	2011	Bartolomei Pucciarelli	Ocean, NJ	4	*	*	Joseph H. Schwendt, CPA	Lawrenceville, NJ	*	*	*
January	2011	Blitzer, Gelfand and Cohen	Great Neck, NY	3	3	*	Leslie Bokor & Co.	Great Neck, NY	1	*	*
December	2010	Blitzer, Gelfand and Cohen	Great Neck, NY	3	3	*	Blitzer & Gelfand	Great Neck, NY	2	2	*
December	2010	Withum, Smith & Brown	Princeton, NJ	89	*	*	Morrison & Co	Paramus, NJ	*	14	*
November	2010	Citrin Cooperman	New York, NY	94	390	100.0	Joseph S. Barbagallo	Philadelphia, PA	1	*	*
November	2010	Citrin Cooperman	New York, NY	93	390	100.0	Wlodinger, Erk & Chanzis	New York, NY	2	14	3.0
November	2010	Citrin Cooperman	New York, NY	93	375	100.0	Rose, Dratch & Gilbert	West Caldwell, NJ	2	8	*
November	2010	Citrin Cooperman	New York, NY	91	375	100.0	Schwartz & Hofflich	Norwalk, CT	7	20	4.0
November	2010	Murray & Josephson	New York, NY	2	*	*	Fleming and Associates, CPA, PC	New York, NY	1	*	*
November	2010	Gettry Marcus Stern & Lehrer, CPA, P.C	New York, NY	18	*	*	John Savignano, CPA, MST	Woodbury, NY	1	*	*
October	2010	D'Alessio & Tocci, LLP	New York, NY	2	*	*	M. Howard Pell, CPA	New York, NY	1	*	*
October	2010	Marcum	New York, NY	84	800	253.2	Stonefield Josephson	Los Angeles, CA	*	150	*
October	2010	Fazio, Mannuzza, Roche, Tankel, LaPilus	Cranford, NJ	*	60	*	Cohen, Doren, Addeo & Co	Jersey City, NJ	*	9	*
August	2010	Sanders Thaler & Associates	New York, NY	6	*	*	Geller Marzano	Port Washington, NY	3	*	*
August	2010	Eisner, LLP	New York, NY	*	*	133.3	Amper	Edison, NJ	*	*	119.9
July	2010	Wagner, Ferber, Fine & Ackeman, PLLC	New York, NY	8	*	*	Stanley Paletta	New York, NY	1	*	*
April	2010	Mazars	New York, NY	16	*	1 bil	Weiser	New York, NY	74	*	135.0
January	2010	Metis Group	New York, NY	*	*	*	Rothschild, Topal, Miller & Kraft PC	New York, NY	2	*	*
January	2010	Graf Repetti	New York, NY	16	*	*	Zeidman, Lackowitz, Prisand & Co.,	Plainview, N.Y.	4	*	*
January	2010	Grassi	Jenicho, NY	25	150	*	Soloway, Goldstein, Silverstein & Co.	New York, NY	3	7	*

The RF Resources Deal Sheet

New York Metropolitan Area CPA Firm Mergers and Acquisitions

Date		Acquiring Firm					Merged or Acquired Firm				
Month	Year	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)
January	2010	Weiser	New York, NY	*	600	*	Fishbein & Company, P.C.	Philadelphia, PA	8	50	*
January	2010	Cullari, Gallo, Soojian, Carraba LLC	Kinnelon, NJ	*	*	*	Carrico Associates P.A.	Montville, NJ	*	*	*
January	2010	Resnick Druckman Group	New York, NY	6	*	*	Gilbert, Wolff and Company	New York, NY	2	*	*
January	2010	Resnick Druckman Group	New York, NY	6	*	*	Sigmund Balaban & Co.	New York, NY	3	*	*
December	2009	MaloneBailey, LLP	Houston, TX	*	*	12.0	Kempisty & Company	New York, NY	1	8	3.0
December	2009	Friedman	New York, NY	46	325	59.0	Bagell, Josephs, Levine	Madton, NJ	7	*	*
December	2009	Cowan, Gunteski & Co.	Tinton Falls, NJ	*	56	8.0	Woolston, Koerner & Co.,	Shrewsbury, NJ	*	14	2.0
November	2009	Citrin Cooperman	New York, NY	84	350	87.0	Carrow Doyle	Berwin, Pa	*	13	3.0
September	2009	Rotenberg Meril Solomon Bertiger & Gu	Saddle Brook, NJ	*	*	8.5	Torchia Foster	Paramus, NJ	*	10	1.5
September	2009	J.H. Cohn	Roseland, NJ	*	1000	221.4	Charles Brucia & Co.	New York, NY	1	4	*
September	2009	Marcum	New York, NY	84	800	222.6	Margolis	Philadelphia, PA	17	70	*
July	2009	Acquavella, Chiarelli, Shuster, Berkower	New York, NY	6	*	*	David Svoboda	New York, NY	*	*	*
June	2009	Marcum	New York, NY	61	800	182.6	Rachlin LLP	Miami, FL	23	*	40.0
May	2009	Satty, Levine & Ciacco	Jericho, NY	4	29	*	Robert Bertucelli	Ronkonkoma, NY	1	4	*
April	2009	Wiss	Livingston, NJ	27	200	*	Freeman and Davis	New York, NY	*	*	*
April	2009	Marks Paneth	New York, NY	70	500	*	Arthur B. Greene & Co. CPA, PC	New York, NY	2	*	*
April	2009	Marks Paneth	New York, NY	70	500	*	Montalto CPA, LLC	Tarrytown, NY	2	4	*
February	2009	Mitchell & Titus LLP	New York, NY	8	175	*	Hill Taylor, LLC	Chicago, IL	2	*	*
February	2009	Crowe Horwath LLP	Oakbrook, Ill	*	2500	*	Hays & Company LLP	New York, NY	6	50	*
February	2009	Parente Randolph, LLC	Wilkes-Barre, Pennsylvania	82	650	*	Lazar Levine & Felix LLP	New York, NY	*	*	*
February	2009	Goldstein Kadewicz & Goldstein LLP	Chestnut Ridge, NY	*	*	*	Eugene H. Fleishman	Poughkeepsie, NY	*	*	*
February	2009	KBMG	New York, NY	*	*	*	Nissel and Co.	New York, NY	1	*	*
February	2009	Graf Repetti	New York, NY	19	*	*	Buchanan Associates	Irving, Texas	*	*	*
January	2009	Withum, Smith & Brown	Princeton, NJ	75	*	*	Serlucio & Co	Red Bank, NJ	2	*	*
January	2009	Josephson Luxenberg & Kance CPAs PC	New York, NY	7	*	3.0	Maybaum & Maybaum CPAs PC	Lynbrook, NY	*	*	*
January	2009	Rosen Seymour Shapps Martin & Co., L	New York, NY	*	*	*	Miller, Elin & Company, LLP	New York, NY	5	*	*
January	2009	Parente Randolph, LLC	Wilkes-Barre, PA	82	650	*	Altenburger, Uris, Caglioti and Heyman	Cherry Hill, NJ	*	*	*
January	2009	Seckendorf Hasson & Reilly, LLP	Lake Success, NY	*	*	*	Eliot H. Leberhart, CPA	Jericho, NY	*	*	*
January	2009	Graf Repetti	New York, NY	19	*	*	Marx, Lange, Gutterman LLP	New York, NY	3	*	*
January	2009	Fuoco Group	Hauppauge, NY	*	*	*	Krostich & Krostich	Roslyn Heights, NY	*	*	*
January	2009	Wagner, Ferber, Fine & Ackerman, PLL	Floral Park, NY	*	*	*	Michael Ferber	New York, NY	*	*	*
January	2009	Citrin Cooperman	New York, NY	76	*	82.0	Massella & Associates	Syosett, NY	*	*	*
December	2008	Prinzi and Co	Staten Island, NY	*	*	*	Fleming and Co.	Staten Island, NY	*	*	*
December	2008	Cbiz	Cleveland, OH	*	*	500.7	Mahoney Cohen	New York, NY	30	250	
December	2008	Botwinick & Company, L.L.C.	Rochelle Park, NJ	5	*	*	Michael E. Emr	Westwood, New Jersey	*	*	*
November	2008	Citrin Cooperman	New York, NY	75	*	82.0	Matarazzo, Goldis & Co, LLP	Narberth, PA	*	30	4.5
October	2008	Metis Group	New York, NY	9	*	*	Steve Covell	New Jersey	*	*	*
October	2008	Metis Group	New York, NY	*	*	*	Haft & Gluckman, LLP	New York, NY	2	*	*
*	2008	Shalik, Morris & Company, LLP	Westbury, NY	10	*	*	Jeffrey A. Baddish	Mineola, NY	1	*	*
August	2008	Rogoff & Co	New York, NY	8	*	*	Gerard Esposito	New York, NY	*	*	*
July	2008	Bedard, Kurowicki & Co	Flemington, NJ	*	*	*	Winter & Co., PC	Woodbridge, NJ	*	*	*

The RF Resources Deal Sheet

New York Metropolitan Area CPA Firm Mergers and Acquisitions

Date		Acquiring Firm					Merged or Acquired Firm				
Month	Year	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)
July	2008	Tarlow & Co	New York, NY	7	*	*	Mitchell Langsner	New York, NY	*	*	*
July	2008	J.H. Cohn	Roseland, NJ	*	1000	221.4	Fredric Kantor & Co.	New York, NY	1	35	*
June	2008	J.H. Cohn	Roseland, NJ	*	1000	221.4	Good, Swartz, Brown & Berns	Woodland Hills, CA	19	120	22.0
June	2008	MBAF-ERE	New York, NY	19	100	*	Goldman & Company, LLC	New York, NY	*	*	*
June	2008	Marcum	New York, NY	*	*	*	RosenfarbWinters LLC,	New York, NY	*	*	*
June	2008	Amper	New York, NY	84	600	113.0	Goldenberg Rosenthal	Jenkintown, PA	20	130	*
May	2008	J.H. Cohn	Roseland, NJ	*	1000	221.4	Good Swartz Brown and Berns LLP	Los Angeles, CA	*	125	22.0
May	2008	FTI Consulting	Baltimore, MD	*	*	*	Schonbraun McCann Group	New York, NY	23	270	*
March	2008	Janover	Garden City, NY	17	*	*	Alan Hoffman, CPA	New York, NY	1	*	*
March	2008	Goldstein Lieberman & Co.	Mahwah, NJ	3	*	*	Boykas & Co.	Fairfield, NJ	1	*	*
January	2008	Nussbaum, Yates & Wolpov	Melville, NY	6	50	10.0	David Sieger & Co	Great Neck, NY	4	*	*
January	2008	Bedard, Kurowicki & Co	Flemington, NJ	*	*	*	Edward P. Portice	Blairstown, NJ	1	*	*
January	2008	Cohen Greve & Company	Mineola, NY	2	10	*	Thomas Gallo	Mineola, NY	1	*	*
January	2008	Fuoco Group	Hauppauge, NY	*	*	*	Winkler & Co.	New York, NY	*	*	*
January	2008	Thompson, Cobb, Bazilio & Associates	Washington, DC	*	200	*	Watson Rice, CPA	New York, NY	*	*	*
January	2008	Marks Paneth	New York, NY	69	431	*	Schneider & Associates	Jericho, NY	4	*	*
January	2008	MBAF-ERE	New York, NY	19	100	*	Stone, Russo & Lazzaro	White Plains, NY	*	*	*
December	2007	Edwards, Tople, Saladino & Floch	Huntington, NY	5	9	*	Alan S. Levine	Plainview, NY	1	*	*
December	2007	Anchin	New York, NY	51	375	*	HJ Behrman	New York, NY	*	*	*
December	2007	Graf Repetti	New York, NY	*	*	*	Ronald J. Carlen	New York, NY	*	*	*
November	2007	Citrin Cooperman	New York, NY	67	310	75.0	Kaufman, Gallucci & Grummer	New York, NY	3	*	*
November	2007	Citrin Cooperman	New York, NY	67	310	75.0	Barback Uliano & Co.	White Plains, NY	1	*	*
November	2007	Citrin Cooperman	New York, NY	67	310	75.0	Yampolsky, Mandeloff, Silver, Ryan	Philadelphia, PA	*	6	1.2
*	2007	Hermes Group	Princeton, NJ	3	*	*	Cohen DuFour	Princeton, NJ	6	6	*
*	2007	Raphael & Sanders LLP	Lake Success, NY	*	*	*	Raphael, Sanders, Goldberg, Nikpour & Cohe	Woodbury, NY	*	*	*
October	2007	McGladrey & Pullen	New York, NY	*	*	*	Goldstein Golub Kessler	New York, NY	42	*	*
August	2007	Citrin Cooperman	New York, NY	50	225	48.0	Edward D. Heben	Rye, NY	1	*	*
August	2007	Kandell, Farnworth and Pubins	Riverhead, NY	*	24	*	Huntington, Rose and Wingate	East Hampton, NY	*	*	*
August	2007	Marks Paneth	New York, NY	55	277	74.0	Platt, Barth, Elson & Steinman	Tarrytown, NY	2	*	*
July	2007	Crowe Chisek	Oakbrook, Ill	*	2300	*	Enterprise Financial Consulting	Mt. Laurel, NJ	*	*	*
July	2007	J.H. Cohn	Roseland, NJ	107	741	175.3	Marden, Harrison & Kreuter	White Plains, NY	7	50	*
May	2007	Nussbaum, Yates & Wolpov	Melville, NY	6	40	*	Berg, Klein, Salomon	Jericho, NY	*	*	*
June	2007	Marcum	New York, NY	39	400	85.0	CBiz	New York, NY	2	15	3.5
June	2007	Weiser	New York, NY	77	389	110.0	Cohen Friedman Dorman Leen	Clark, NJ	5	*	*
June	2007	Withum, Smith & Brown	Princeton, NJ	26	212	53.1	MD Oppenheim	Cherry Hill, PA	*	50	*
June	2007	J.H. Cohn	Roseland, NJ	102	520	175.3	Haggett Longobardi	Glastonbury, CT	11	85	*
May	2007	J.H. Cohn	Roseland, NJ	102	520	175.3	Berenson	New York, NY	9	47	*
May	2007	Amper	New York, NY	39	315	74.6	Blaustein & Co.	White Plains, NY	1	12	*
April	2007	Wiss	Livingston, NJ	23	150	23.0	Behan, Ling and Ruta	New York, NY	2	15	2.7
April	2007	Israeloff, Trattner	Garden City, NY	8	55	*	Bloom	Garden City, NY	*	*	*
March	2007	Friedman	East Hanover, NJ	43	240	*	Schwartz Bard & Goldman	Roseland, NJ	1	7	*

The RF Resources Deal Sheet

New York Metropolitan Area CPA Firm Mergers and Acquisitions

Date		Acquiring Firm					Merged or Acquired Firm				
Month	Year	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)
*	2007	Metis Group	New York, NY	*	*	*	Zucker & Shernicoff CPAs	New York, NY	*	*	*
January	2007	MBAF-ERE	New York, NY	19	100	*	Sanford E. Moore	New York, NY	*	*	*
January	2007	Janover	Garden City, NY	12	85	12.0	Roberts, Rick & Moses	Merrick, NY	1	6	*
January	2007	Citrin Cooperman	New York, NY	50	225	48.0	Mendelsohn, Kary, Bell & Natoll	New York, NY	4	15	4.5
January	2007	Citrin Cooperman	New York, NY	50	225	48.0	Weissbarth, Altman & Slavet	New York, NY	2	14	3.5
January	2007	Citrin Cooperman	New York, NY	50	225	48.0	Metsky & Associates	Parsippany, NJ	*	*	0.5
January	2007	Weiser	New York, NY	77	389	110.0	Ginsberg, Weiss	Pead River, NY	2	12	2.8
November	2006	Janover	Garden City, NY	12	85	12.0	Gilbert & Levy	Baldwin, NY	3	4	1.4
August	2006	J.H. Cohn	Roseland, NJ	94	426	143.4	Mintz, Rosenfeld	Fairfield, NJ	*	*	*
February	2006	Weiser	New York, NY	77	389	110.0	Livingston, Wachtell & Co.	New York, NY	2	7	*
*	2006	Wild, Maney, Camera	Woodbury, NY	3	*	*	Mintz & Resnick	Woodbury, NY	1	*	*
January	2006	Wiss	Livingston, NJ	24	80	15.1	Casey, Townsend & Killian	Warren, NJ	4	10	2.0
January	2006	Citrin Cooperman	New York, NY	45	200	41.0	Shulman, Cohen, Furst	New York, NY	3	7	2.0
January	2006	Marks Paneth	New York, NY	35	211	57.0	Leipzig & Breskin	New York, NY	6	20	*
January	2006	Rothstein, Kass	Roseland, NJ	17	481	68.0	Stadler, Rosenblum & Saris	San Francisco, CA	*	*	*
November	2005	Blum, Shapiro	Hartford, CT	18	90	203.0	Leask & Leask	Fairfield, CT	*	*	*
October	2005	Withum, Smith & Brown	Princeton, NJ	20	160	39.1	Manuel S. Newman	West Trenton, NJ	*	*	*
September	2005	Weiser	New York, NY	61	280	69.0	Lipman, Seiznick & Wilkowski	New York, NY	7	60	*
August	2005	J.H. Cohn	Roseland, NJ	93	463	125.0	Callahan	Red Bank, NJ	3	19	*
August	2005	Wiss	Livingston, NJ	18	70	15.1	The Distinctive Group	Iselin, NJ	*	10	1.0
July	2005	Weiser	New York, NY	61	280	69.0	Weiner, Dailey, Katz	Tarrytown, NY	3	*	3.0
May	2005	Weiser	New York, NY	61	280	69.0	Leslie Suffrin	New York, NY	6	40	*
May	2005	The Resnick Group	Valley Stream, NY	4	15	*	Druckman Hill	New York, NY	3	15	*
February	2005	Holtz, Rubenstein & Reminick	Melville, NY	*	*	23.2	Rand Consulting Group	Smithtown, NY	*	*	*
February	2005	Withum, Smith & Brown	Princeton, NJ	20	150	39.1	Weeks, Holderbaum, Degraw & Nadkarni	Bridgewater, NJ	4	15	*
February	2005	J.H. Cohn	Roseland, NJ	53	453	125.0	Becker	New York, NY	1	7	*
January	2005	Withum, Smith & Brown	Princeton, NJ	20	150	39.1	Gershon, Pierce, Lissak	Morristown, NJ	7	25	*
January	2005	Anchin	New York, NY	42	142	49.8	Yohalem, Gilman	New York, NY	*	*	*
January	2005	Citrin Cooperman	New York, NY	35	120	36.0	J. Bryan	Brewster, NY	1	3	*
December	2004	Citrin Cooperman	New York, NY	35	120	36.0	Margold Erskan & Wang	New York, NY	*	*	*
October	2004	Holtz, Rubenstein & Reminick	Melville, NY	21	150	24.0	Reminick, Aarons	New York, NY	8	31	9.0
*	2004	Gettry Marcus Stern & Lehrer	Woodbury, NY	*	*	*	Kraft Haiken & Bell	New York, NY	*	*	*
*	2004	Friedman	New York, NY	*	*	*	Deutsch Marin & Co.	Uniondale, NY	*	*	*
*	2004	Friedman	New York, NY	*	*	*	Ehrenkrantz, Sterling	New Jersey	9	35	*
February	2004	Janover	Garden City, NY	8	52	8.0	Rosenzweig & Maffia	New York, NY	2	6	1.1
January	2004	Fuoco, Henle & Associates	New York, NY	*	*	*	Peare & Heller Financial Services	Hauptauge, NY	*	*	*
January	2004	J.H. Cohn	Roseland, NJ	92	500	110.0	Levine, Levine & Meyrowitz	Great Neck, NY	2	12	*
December	2003	Citrin Cooperman	New York, NY	35	120	36.0	Alan Winton	White Plains, NY	*	*	*
December	2003	Citrin Cooperman	New York, NY	35	120	36.0	Stan Waldshan	White Plains, NY	*	*	*
December	2003	Lazar Levine & Felix	New York, NY	9	100	13.0	David Fischer & Co.	Morristown, NJ	3	22	*
*	2003	J.H. Cohn	Roseland, NJ	*	*	*	M.F. Smith & Assoc.	Morristown, NJ	*	*	*

The RF Resources Deal Sheet

New York Metropolitan Area CPA Firm Mergers and Acquisitions

Date		Acquiring Firm					Merged or Acquired Firm				
Month	Year	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)
July	2003	O'Connor Davies Munns & Dobbins	Harrison, NY	*	*	*	Bennett Kielson Storch DeSantis	White Plains, NY	*	*	*
March	2003	J.H. Cohn	Roseland, NJ	58	193	65.0	Videre Group	Parsippany, NJ	19	120	22.0
March	2003	Friedman	New York, NY	14	81	16.8	Deutsch, Marin	Uniondale, NY	4	18	3.5
February	2003	Marks Paneth	New York, NY	38	176	34.2	Dhugash & Kevelson	New York, NY	2	15	3.5
*	2003	Wild & Maney	Woodbury, NY	2	*	*	Camera & Riber.	Woodbury, NY	1	*	*
January	2003	J.H. Cohn	Roseland, NJ	58	193	65.0	Mason	New York, NY	3	15	3.0
January	2003	The Videre Group	Parsippany, NJ	18	65	17.3	Don Aux Assoc.	Parsippany, NJ	*	*	*
January	2003	Raich Ende Malter	East Meadow, NY	*	60	9.0	Fleischman	New York, NY	*	9	2.0
January	2003	Anchin	New York, NY	38	133	38.0	Schulman, Weingarten	New York, NY	2	7	*
November	2002	Weiser	New York, NY	32	248	51.0	Patrusky, Mintz & Semel	New York, NY	3	12	4.0
September	2002	Marcum	New York, NY	*	*	27.8	Tabb, Conigliaro & McGann	New York, NY	3	20	3.5
August	2002	Grassi	Lake Success, NY	*	*	15.0	Tepper Healthcare Consulting	Teaneck, NJ	1	5	*
August	2002	Rothstein, Kass	Roseland, NJ	*	*	50.1	Young & Young	Cayman Islands	2	18	*
June	2002	Amper	New York, NY	*	*	*	Diamond, Katz, Kahn	New York, NY	13	50	8.5
May	2002	Grassi	Lake Success, NY	11	141	15.0	Feldman, Sherb	New York, NY	2	20	4.0
March	2002	Mintz Rosenfeld	Fairfield, NJ	13	75	7.0	Comart & Koppel	New York, NY	*	8	2.0
February	2002	J.H. Cohn	Roseland, NJ	50	245	62.0	Harlan & Boettger	San Diego, CA	*	20	*
February	2002	J.H. Cohn	Roseland, NJ	50	245	62.0	Joseph R. Beyda	New York, NY	*	8	*
January	2002	Berdon	New York, NY	36	230	48.2	Grossman, Tuchman & Shah	New York, NY	3	6	3.0
December	2001	Citrin Cooperman	New York, NY	35	120	36.0	Bernhardt Karitz Hayden and Decruze	White Plains, NY	*	*	*
December	2001	Citrin Cooperman	New York, NY	35	120	36.0	Horton & Company	Springfield, NJ	*	*	*
February	2001	J.H. Cohn	Roseland, NJ	*	*	*	Rudolph, Cinnamon and Calafato	Ocean Township, NJ	*	*	*
January	2001	Janover	Garden City, NY	7	38	6.0	Greenberger & Associates	East Meadow, NY	1	3	*
December	2000	Citrin Cooperman	New York, NY	35	120	36.0	Duffy	New Jersey	*	*	*
December	2000	Citrin Cooperman	New York, NY	35	120	36.0	Kominsky & Co.	New Jersey	*	*	*
June	2000	Marks Paneth	New York, NY	*	270	37.5	Charles Hecht & Co.	New York, NY	*	*	*
June	2000	Marks Paneth	New York, NY	*	270	37.5	Gassman Rebhun & Co.	New York, NY	*	*	*
May	2000	Paneth Haber & Zimmerman	New York, NY	*	*	*	Marks Shron & Company	New York, NY	*	*	*
January	2000	Janover	Garden City, NY	6	30	5.0	Freeberg & Freeberg	Melville, NY	1	3	*