

THE DEAL SHEET

RF RESOURCES LLC

**NEW YORK METROPOLITAN AREA
CPA FIRM
MERGERS AND ACQUISITIONS**

June 2010

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EXECUTIVE SUMMARY

Dear Colleague,

I am pleased to present the June 2010 edition of The RF Resources Deal Sheet, the leading monitor of New York Metropolitan Area CPA firm mergers and acquisitions.

While there have not been new announced deals recently, I can assuredly advise that you will see a significant change over the next several months. My colleagues and I are actively working on deals, there are serious discussions occurring about a potential blockbuster NYC deal and there is still a big push by non NY based firms who want to be here or expand an existing presence.

The general state of the world and economy is still quite uncertain in my view and in some ways getting crazier ie European defaults, the BP disaster and increasing mideast tensions. But, rather than head for the nearest bar or freeze all forward thinking activities, I strongly believe that its critical to have and keep executing your strategic plan.

We are here to provide assistance in any ways needed through our vast network of experts.

See inside for M&A activity as well as new trends.

- **Factors at Work in 2010**
- **Deals by Year**
- **Top Deal Makers**
- **Deals by Location**
- **Complete record of deals from January 2000 to the present.**

Wishing you success,

Robert S. Fligel, CPA

NOTE: We consider the RF Resources Deal Sheet to be the most authoritative and comprehensive summary of New York metropolitan area CPA mergers and acquisitions available. It is based on sources believed to be reliable but cannot be guaranteed. If you notice any errors or omissions, or if you wish to include an update in the next edition, please let us know immediately: Call **(212) 490-9700** or email: **rfligel@rf-resources.com**.

Deal Factors for 2010

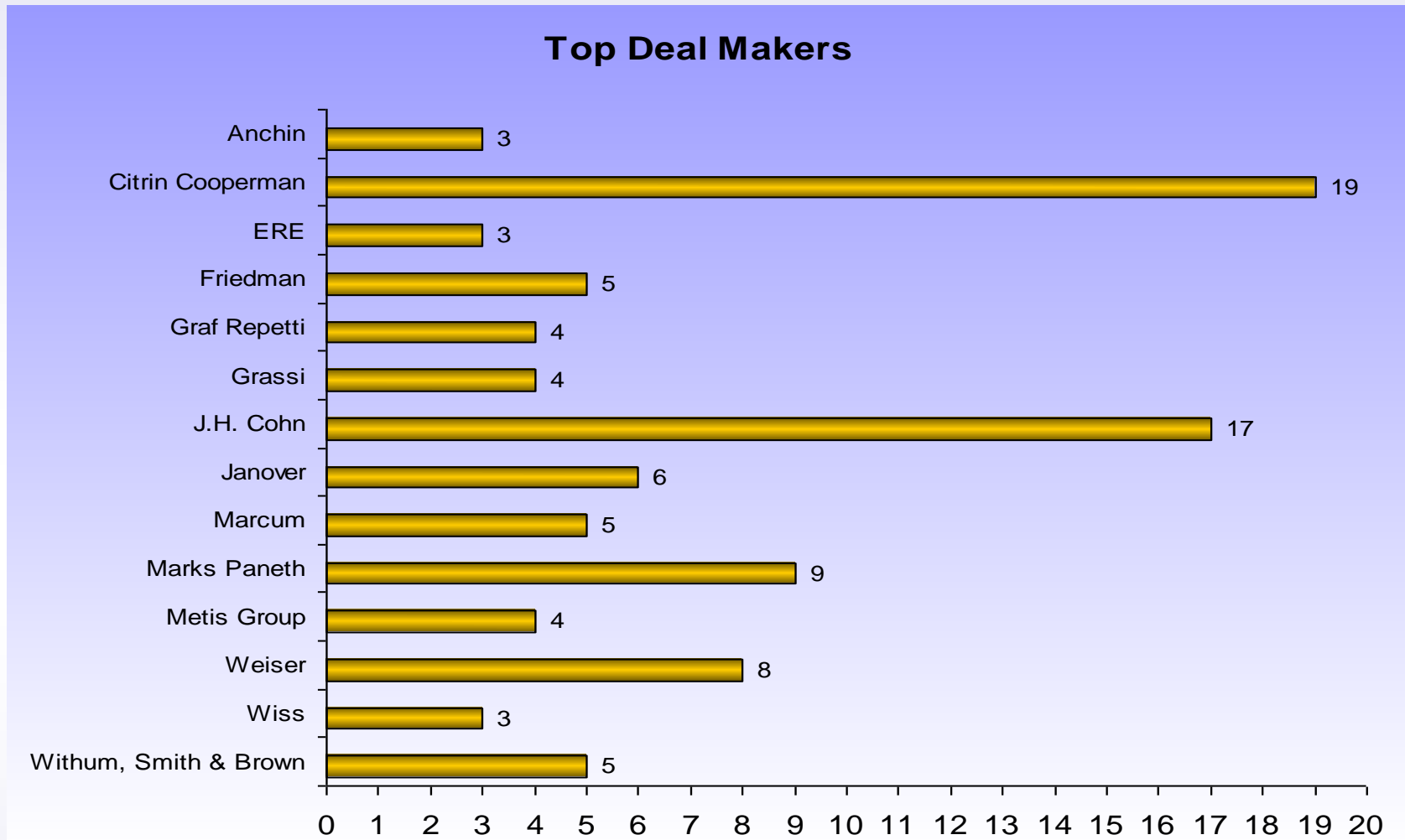
New and emerging issues:

1. Slower economy. Unprecedented government intervention.
2. Continuation of severe fee discounting.
3. A sense of urgency among prospective sellers.
4. Quality of sellers. "Flight to quality." Sellers with stable, 2nd generation clients and no staffing crisis.
5. Slowing collections and fee pressures especially in the smaller firms.
6. Importance of deep areas of expertise including niche business lines.
7. Renewed emphasis on business development.
8. Fiscal conservatism. Caution about overhead expansion, i.e.: Buyers opting for other short term alternatives vs. obtaining a new lease.
9. Professional guidance. Now more than ever the importance of knowledgeable deal advisors – attorney, M&A consultant, insurance broker



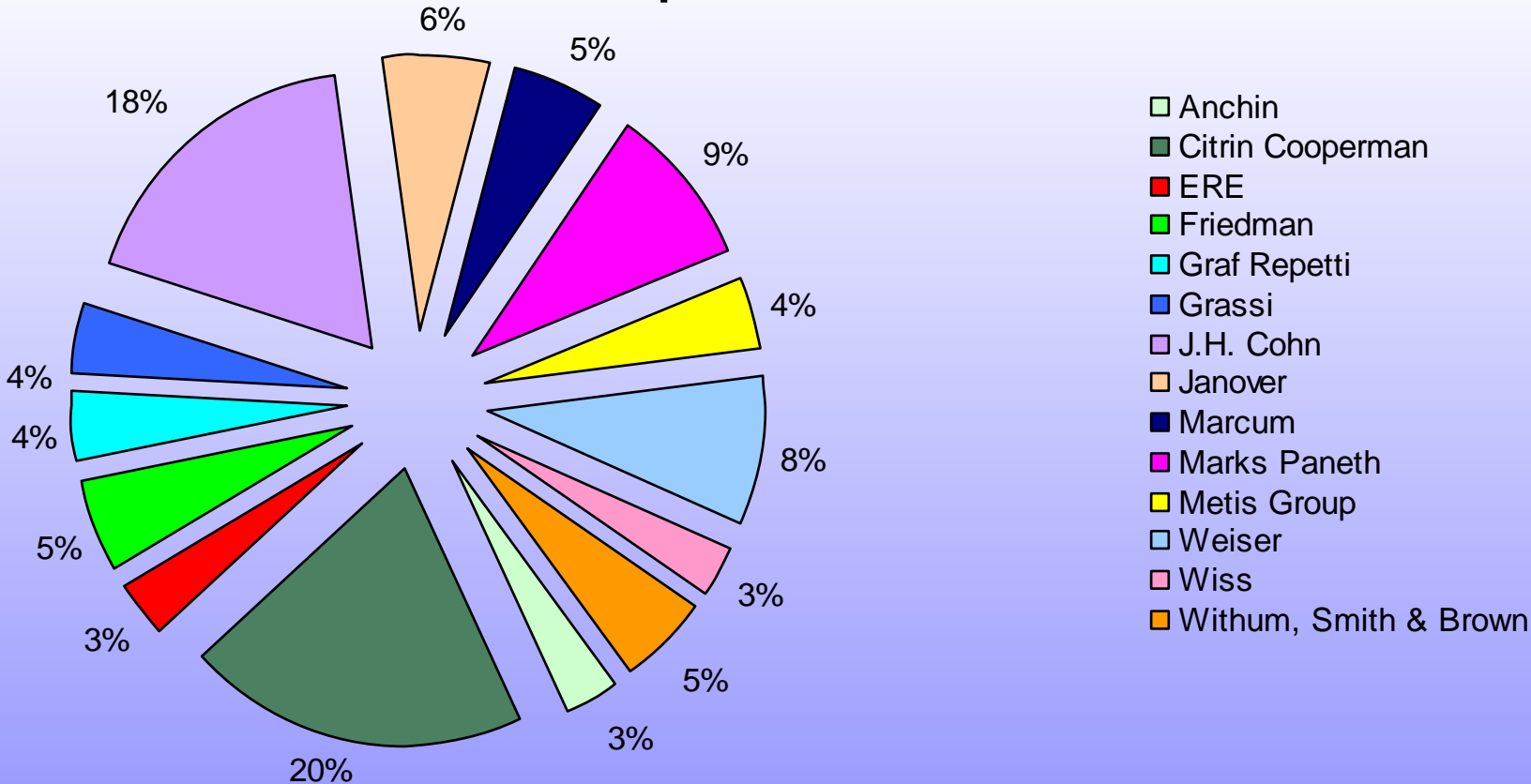
Deal history since 2006 has been consistently strong. We see that trend continuing and very likely accelerating because of the demographics in the profession.

The RF Resources Deal Sheet New York Metropolitan Area CPA Firm Mergers and Acquisitions



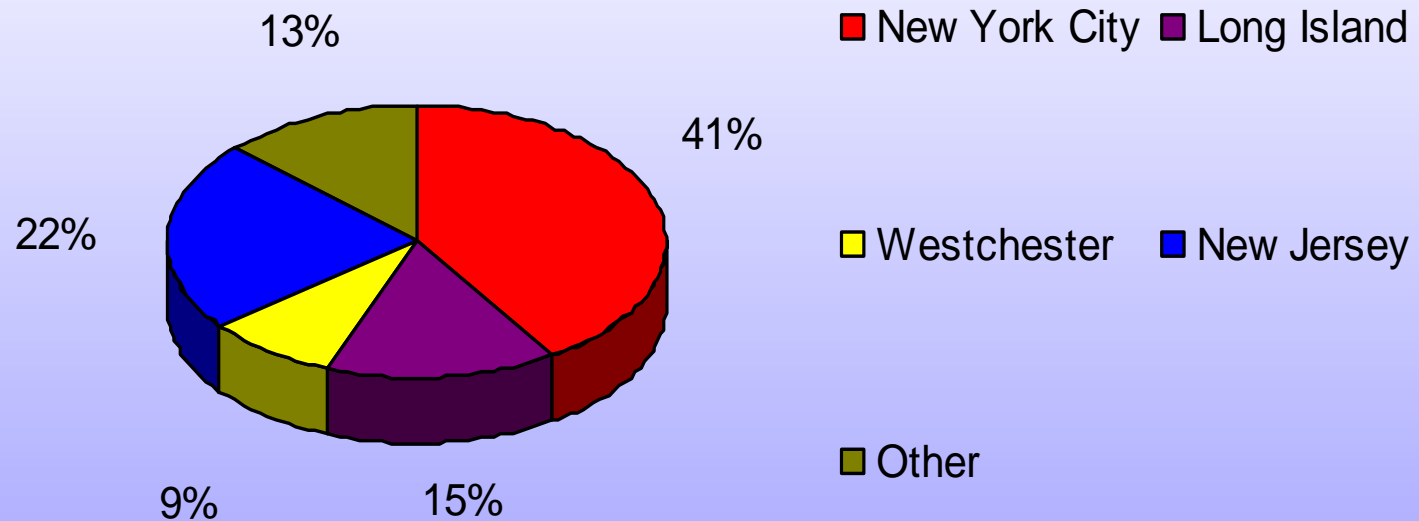
The RF Resources Deal Sheet is monitoring the Top Deal Makers in the New York Metro Area, led by Citrin Cooperman, J.H. Cohn, Marks Paneth and Weiser.

Top Deal Makers



Citrin Cooperman accounts for 20% of the deal flow in the New York Metro Area, followed by J.H. Cohn, with 18%, and Marks, Paneth & Shron at 9% and Weiser at 8%.

Deal Activity by Merged or Acquired
Firm Location



Deals are tracking along historical trend lines, with New York City accounting for 41% of the activity, followed by New Jersey, with 22%, Long Island, 15%, and Westchester, 9%.

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)
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, Prisant & Co.,	Plainview, N.Y.	4	*	*
January	2010	Grassi	Jericho, NY	25	150	*	Nick Magone	Florham Park, N.J.	1	4	*
January	2010	Grassi	Jericho, NY	25	150	*	Soloway, Goldstein, Silverstein & Co.	New York, NY	3	7	*
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	Friedman	New York, NY	46	325	59.0	Bagell, Josephs, Levine	Marlton, NJ	7	*	*
December	2009	Cowan, Guteski & 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 & Guttilla	Saddle Brook, N.J	*	*	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	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 Karlewicz & 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	*	*	Serluco & 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., LLP	New York, NY	*	*	*	Miller, Ellin & Company, LLP	New York, NY	5	*	*
January	2009	Parente Randolph, LLC	Wilkes-Barre, Pennsylvania	82	650	*	Altenburger, Uris, Caglioti and Heyman	Cherry Hill, NJ	*	*	*
January	2009	Seckendorf Stein & Hasson LLP	Lake Success, NY	*	*	*	Eliot H. Lebenhart, 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, PLLC	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

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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)
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	Mincola, 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	*	*	*
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	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, Poltzyner & Mattia	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 & Wolpow	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	ERE	New York, NY	19	100	*	Stone, Russo & Lazzaro	White Plains, NY	*	*	*
December	2007	Edwards, Topple, 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 & Cohen	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 & Wolpow	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	*	*

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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)
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	*
*	2007	Metis Group	New York, NY	*	*	*	Zucker & Shernicoff CPAs	New York, NY	*	*	*
January	2007	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	Pearl 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	*
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	Leipziger & 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 & Nadkani	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 Ersken & 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	*	*	*

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Month	Year	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)	Name	Location	# of Partners	# of Staff	Revenue (\$ millions)
*	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	Hauppage, 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	*	*	*
July	2003	O'Connor, Davies, Munns and 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	Dlugash & Kevelson	New York, NY	2	15	3.5
January	2003	J.H. Cohn	Roseland, NJ	58	193	65.0	Mason	New York, NY	3	15	3.0
January	2003	The Virdere 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	153	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	Woodbury, 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 Karlitz 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	*

FOR MORE INFORMATION

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ABOUT RF RESOURCES LLC

RF Resources focuses exclusively on helping CPAs and CPA firms plan and implement successful growth and succession strategies. As advisor, intermediary and consultant, we represent buyers and sellers, growth-minded CPAs and retirement-minded practitioners.

We can help you fill top positions in your firm, or find a new position for you. We can help you achieve maximum return if you sell or merge your practice. Create a succession and retirement pathway that suits your needs.

Specialists. Other M&A/search companies work with a variety of businesses. We work only with CPAs and CPA firms. We're intimately familiar with both the personal and professional issues that make or break successful sales, mergers and partnerships.

As CPAs ourselves, we bring unique strengths and insights to bear on achieving your goals. And we'll be there for you in all phases of your search or M&A process—and afterward. Our interest and our expertise extend beyond the immediate transaction.

Specialized processes. Over many years of experience, we've created and fine-tuned proprietary M&A and search processes that save you time and money. They're structured, efficient and proven.

Blue chip connections. We've developed solid relationships throughout the industry. Our connection with top firms and top people means that we can quickly target those most likely to deliver the greatest success and maximum returns.

Absolute confidentiality. RF Resources releases and exchanges information only with your permission.