Bob Scott's
Insights

May 2013

BOB SCOTT'S TOP 100 VARS 2013

2012 Paves Way To Growth

The year 2012 wasn't quite the Year of the Cloud. It wasn't quite the year business was back to normal. It wasn't quite the year Microsoft squeezed out many of its small VARs. But in some respects, it was all of those things.

In general, resellers say business is good, and certainly it has improved substantially over the depths of the recession. Repeatedly during interviews with Top 100 VAR candidates, resellers said that business has changed for the better. "People are buying again," was the description by one VAR, although for many it got better only after 2012 ended.

Some resellers put some numbers on the improvement.

"Through March 31, we are ahead of last year's revenue by 10 percent," says Sheldon Kralstein, CEO of Holmdel, N.J.-based Clients First Business Solutions, which handles Dynamics and Sage financial software, along with Epicor and SAP Business One. "We have a fair pipeline of opportunities which is better than last year. I am guarded about the future, however, due to ObamaCare, healthcare costs, and the new taxes which are beginning to kick in."

Gary Artis, Interdyn Artis

However, that customers are buying again in the last few months does not mean that results were up for many of resellers in 2012, when compared to their 2011 sales.

"If you have the discussion about 2012 or about 2013, it's a much different thing," says Gary Artis, owner of Charlotte, N.C.-based Interdyn Artis. At $5.3 million, Artis came in No. 77 this year. But while 2012 was flat, 2013 has picked up substantially.

"Our first quarter is probably the best quarter we have had in 20 years" says Artis. And the reason was that last year, the company purchased ProclaimCRM, a package for churches that is based on Dynamics CRM. The wisdom that going vertical can be a key to success has worked here. "We are riding high on the differentiation," says Artis.

As always, getting reference sites is critical. Artis picked up two megachurches, Elevation Church near Charlotte, and Willow Creek Community Church in the Chicago area. The latter win was crucial. "Everybody knows Willow Creek," Artis says and it established his company in the market.

Artis, which carries Dynamics GP, also picked up the Intacct cloud line two years ago. While the firm has sold only one Intacct site, Artis believes that will improve because it will appeal to congregations that don't have IT staff or infrastructure. "Intacct will probably be involved in 50 percent of the church deals going forward," he says.

Whether cloud products are a hot commodity or not is debated a lot. But the fact is that the Top 100 resellers are picking them up in increasing numbers. On the Top 100 2012 list, there were 33 VARs with pure cloud products. For 2013, there are 40.

But selling a cloud product is not the same as being a flag waver for SaaS, at least in the case of Scott Irwin, CEO of Maumee, Ohio-based Aktion Associates, which carries Intacct.

"You rent infrastructure, you don't rent software," he says. "SaaS," he continues, "is for companies that don't understand mathematics." And the math is simply that subscription pricing becomes far more expensive as time goes on when compared to buying software.

Scott Irwin, Aktion Associates

Irwin thinks SaaS only works economically for companies that have IT staff to cut. He believes that ultimately cloud vendors will have to cut prices to capture business as the market matures.

No matter what desktop vendors say about customers talking about but companies not buying cloud products, the decision by resellers to carry SaaS products is not done lightly, notes Craig West, VP of channel sales for cloud vendor NetSuite.

"The VAR community in general, does

Choosing the Top 100

The ranking of the Top 100 midmarket reselling firms is based solely on annual revenue. However, where reported revenue of candidates was equal, then the number of employees was the tie-breaker. The company with fewer employees ranked higher since it had higher revenue per employee.

Few of the companies chosen or considered are public companies that report results. These are SWK Technologies, through its parent SilverSun Technologies and Columbus, formerly known Columbus IT Partner. New to this list is publicly held UXC, owner of UXC Eclipse. Other revenue figures were submitted by the companies themselves. In cases in which resellers declined to provide revenue, estimates were made. Factors utilized in estimating include the number of employees reported and the typical selling prices of the products they carry. Other publicly available sources of information were included and some information provided for Bob Scott's VAR Star selection last fall was also used.

All companies considered carry products other than financial software, and revenue from those products is included the totals reported here.

Bob Scott's
TOP 100 VARs

	Company	Revenue ($MM)	Employees	Financial Software
1	**Tectura**, Pleasanton, Calif.	230*	1400*	Dynamics AX/GP/NAV
2	**Columbus**, Copenhagen, Denmark	155	872	Dynamics AX/NAV
3	**Tribridge**, Tampa, Fla.	100	450	Dynamics AX/GP/NAV/SL
4	**McGladrey**, Minneapolis, Minn.	87.4	373	Deltek, Dynamics AX/GP/ SL, Intacct, NetSuite
5	**UXC Eclipse**, New York City, N.Y.	85	410	Dynamics AX/GP/AX for Retail, SunSystems
6	**Crowe Horwath**, Chicago, Ill.	61.1	251	Dynamics AX/GP
7	**Armanino**, Sunnyvale, Calif.	42	159	Dynamics AX/GP, Intacct, Sage Fund
8	**Professional Advantage**, Fargo, N.D.	42	225	Dynamics AX/GP, Infor SunSystems
9	**Wipfli**, Milwaukee, Wis.	35	256	Dynamics AX/GP, Sage Fund
10	**Net@Work**, New York, N.Y.	32.5	145	Sage 100/300/500, Pro ERP, X3
11	**mcaConnect**, Denver, Colo.	30	90	Dynamics AX
12	**Sikich**, Naperville, Ill.	29	133	Dynamics AX/GP/NAV/SL, Epicor, NetSuite, Sage Fund
13	**Alfapeople**, Copenhagen, Denmark	27	300	Dynamics AX/NAV
14	**Western Computer**, Oxnard, Calif.	25	140	Dynamics AX/NAV
15	**ADSS Global**, Miami, Fla.	24.25	124	NetSuite, Sage 100/300, X3
16	**Blytheco**, Laguna Hills, Calif.	23.2	110	NetSuite, NetSuite OneWorld, Sage 100/300/500, Sage Fund, X3
17	**FullScope**, Athens, Ala.	23*	140*	Dynamics AX
18	**SBS Group**, Edison, N.J.	22	200	Acumatica, Dynamics AX/GP/NAV/SL/RMS
19	**I.B.I.S.**, Peachtree Corners, Ga.	20.01	89	Dynamics AX/GP
20	**BDO Solutions**, Toronto, Ontario	19.9	104	Dynamics AX/GP/NAV, Pronto
21	**Socius**, Dublin, Ohio	19.5	94	Dynamics AX/GP/NAV/SL, Sage 100/500, Syspro
22	**BKD Technologies**, Springfield, Mo.	17.7	56	Dynamics AX/GP, Sage 100/500, X3
23	**Sunrise Technologies**, Winston-Salem, N.C.	17.6	130	Dynamics AX
24	**Interdyn BMI**, Minneapolis, Minn.	16.5	94	Dynamics AX/GP/RMS, iMis, Intacct, OSAS, Traverse
25	**Broadpoint Technologies**, Bethesda, Md.	16.1	90	Dynamics AX/GP

Bob Scott's
TOP 100 VARs *continued*

	Company	Revenue ($MM)	Employees	Financial Software
26	**SCS**, Santa Monica, Calif.	16	60	Dynamics AX/NAV
27	**Aztec Systems**, Dallas, Texas	15.6	60	Dynamics GP/NAV/SL, Sage 100
28	**Rand Group**, Houston, Texas	15	72	Dynamics AX/GP/NAV
29	**BAASS Business Solutions**, Thornhill, Ontario	14.4	77	BusinessVision, Deltek, Sage 100, X3 ERP
30	**NexTec Group**, Seattle, Wash.	14.14	70	Dynamics AX/GP/SL, Sage 500, Sage X3
31	**Clients First Business Solutions**, Holmdel, N.J.	14.1	76	Business One, Dynamics AX/NAV, Epicor, Sage 100/500
32	**Aktion Associates**, Maumee, Ohio	14.1	90	Deltek Vision, Intacct, Sage 100 Contractor/ CRE
33	**Eide Bailly**, Fargo, N.D.	14	90	ByD, Intacct, NetSuite, Sage 100/500
34	**SWK Technologies**, Livingston, N.J.	13.18	60	BusinessWorks, NetSuite, Sage 100/500, X3
35	**Interdyn AKA**, New York City, N.Y.	13	55	Dynamics AX/GP
36	**Archerpoint**, Atlanta, Ga.	12.6	59	Dynamics AX/NAV
37	**Collins Computing**, Mission Viejo, Calif.	12.2*	45	Dynamics AX/GP
38	**Sererra Consulting Group**, Irvine, Calif.	11	80	NetSuite, Intacct, BYD
39	**LBMC Technologies**, Nashville, Tenn.	10.5	45	Dynamics GP/SL, Intacct
40	**Navigator Business Solutions**, Salt Lake City, Utah	10	50	Business One, Business One OnDemand, ByD, Finance OnDemand
41	**Saratoga Technologies**, Johnson City, Tenn.	10	85	Dynamics GP
42	**Central Consulting Group**, St. Paul, Minn.	9.5	30	Deltek Vision, Intacct
43	**SIS Software**, Atlanta, Ga.	9	40	Dynamics AX/SL
44	**Demand Solutions Group**, Los Gatos, Calif.	9	40	NetSuite
45	**DSD Business Systems**, San Diego, Calif.	7.9	75	BusinessWorks, NetSuite, Sage 100/ 300/500
46	**FMT Consultants**, Carlsbad, Calif.	7.8*	44*	BYD, Dynamics GP
47	**MIG & Co.**, New York, N.Y.	7.7	34	Dynamics GP/SL, NetSuite
48	**Crestwood Associates**, Mount Prospect, Ill.	7.6	40	Acumatica, Dynamics GP/SL
49	**BCG Systems**, Akron, Ohio	7.56	34	Dynamics AX/GP, NetSuite, Sage 500
50	**Interdyn Cargas Systems**, Lancaster, Pa.	7.4	56	Dynamics GP/RMS, Intacct

Customers Who
Run on NetSuite Cloud

With a customer list like this...
don't you think it's time to become a NetSuite Solution Provider?

...are, Ooma, Lytro, Imagine!, Honeywell, Guitar Center, BioP...
...ons, TRUSTe, Callidus, Honeywell, Satmetrix, Wine.com, Arav...
...Informatica, FrontRange, ESET, Mark Logic, Atlassian, Mark...
...ogies, Mountain Khakis, Glassdoor.com, Groupon, Joyent,...
...Software, GoPro, Jaspersoft, LiveVox, Digital Check, Adap...
...ytics, Kana, Pano Logic, Adaptive Planning, Magellan, Ho...
...a, ITA Software, Prudential, Xerox DocuShare, SatMetrix, J...
...nologies, Qualys, Host Analytics, Olympus, Certain Softwa...
...ate, Square, Wrigleyville Sports, Gawker Media, SAY Medi...
...Aravo Solutions, SolarWinds, Eloqua, Celigo, BioPharm, Squ...
...na, Software, Compushare, Mu Dynamics, Igloo, Certain K...
...ptive Planning, Box, Lytro, Qualys, Square, CA Technologi...
...Software, Jaspersoft, TRUSTe, Callidus, Ring Central, Kana...

N NETSUITE

To learn more about our partner program for solution providers,
email us: solutionproviders@netsuite.com.

Bob Scott's
TOP 100 VARs *continued*

	Company	Revenue ($MM)	Employees	Financial Software
51	**Accordant**, Morristown, N.J.	7.25	29	Sage 100 Contractor, 100 CRE
52	**Information Systems Management**, Phoenix, Ariz.	7.21	32	NetSuite, Sage 100/300/500, X3
53	**TM Group**, Farmington Hills, Mich.	7.2	43	Dynamics GP/NAV/SL
54	**SVA Consulting**, Madison, Wis.	7.1	28	Acumatica, Dynamics GP/NAV/SL
55	**Explore Consulting**, Bellevue, Wash.	7.1	48	NetSuite
56	**WAC Consulting**, Northborough, Mass.	7.1	48	AccountMate, Alere, B1, ByD, NetSuite, QBES, Sage 100/300, Sage Fund
57	**Omnivue Business Solutions**, Alpharetta, Ga.	7	25	Dynamics AX/GP/NAV
58	**Godlan**, Clinton Twp., Mich.	7	40	Infor EAM, SyteLine
59	**Mibar.net**, New York, N.Y.	6.8	28	AccountMate, Dynamics GP/RMS, NetSuite
60	**CompuData**, Philadelphia, Pa	6.7	28	Epicor, Sage 100/300/500
61	**Accountnet**, New York, N.Y.	6.5	24	Acumatica, Dynamics GP/SL
62	**MicroAccounting Solutions/Xkzero**, Dallas, Texas	6.5	28	BusinessWorks, Sage 100/500
63	**Copley Consulting Group**, East Greenwich, R.I.	6.5	28	Infor SyteLine
64	**Altico Advisors**, Marlborough, Mass.	6.5	35	Dynamics GP
65	**BCS ProSoft**, San Antonio, Texas	6.30	30	Deltek Vision, NetSuite, Sage 100/500
66	**Vision33**, Oxnard, Calif.	6.3	44	B1, ByD
67	**WhiteOwl**, Miami, Fla.	6.3	50	Dynamics GP/AX, Intacct
68	**Britec Computer Systems**, Calgary, Alberta	6.14	45	Sage 300, BusinessVision
69	**Kerr Consulting & Support**, The Woodlands, Texas	6.1	35	AccountMate, Cyma, Dynamics NAV, MiSys, Sage 300/Pro, Sage Fund
70	**AVF Consulting**, Baltimore, Md.	6	26	Dynamics NAV, Serenic Navigator
71	**RKL eSolutions**, Lancaster, Pa.	6	29	NetSuite, Sage 100/300/500, Sage X3
72	**Alliance Solutions Group**, Brandon, Fla.	6	37	Sage 100 Contractor/300 CRE/300 Trade Specialty
73	**ABC Computers**, Waupaca, Wis.	5.91	35	Dynamics NAV
74	**SSI Consulting**, McLean, Va.	5.6	25	Dynamics GP/SL
75	**Southeast Computer Solutions**, Miami, Fla.	5.5	24	Sage 100/300/500, X3

not move until their customers start insisting on it," says West. He continues the decision is made because, "They lose a big customer or a potential customer or do it to save a customer."

NetSuite has about 150 resellers in the Americas and is still recruiting. However, West said internet-based applications change the normal practice of recruiting to fill in geographies, although filling in geographic and vertical coverage still plays a role.

Nevertheless, where companies once wanted a VAR for support within easy proximity of the servers, there are a growing number of users who are comfortable with the reseller being further away. But a lot of on-premise loyalists remain.

"There are still experienced buyers who have a strong predisposition for on-premise services," he says.

Blytheco, Sage's largest reseller, put a lot of chips on the cloud last year. Steve Blythe, owner of the Laguna Hills, Calif.-based operation bought out his partners and picked up two non-Sage products, NetSuite and SugarCRM. The decision has paid off very well.

Steve Blythe, Blytheco

"It has been a very, very good year," says Blythe. "Year to date, we have $1.1 million in new business for NetSuite, which is twice the amount [of new business] we did for Sage. The ROI for the cloud products has been between four to one and five to one." However, bringing in the new products has also benefited sales of Sage applications as some who decide not to buy cloud products move to Sage offerings.

Booming sales means more personnel are needed. As of early April, Blythe had hired 10 employees in the last 60 days and another 20 positions are open in every area of the business.

"We are looking to expand; we have a huge pipeline," Blythe says. He also believes that the improving economy is opening opportunities with companies that purchased accounting systems because of Y2K issues, but whose natural replacement cycle was thwarted by the recession.

Diversifying

The differentiation mentioned by Artis is spreading. Kralstein's Clients First has moved into social media and video marketing services, along with Disaster Recovery.

Chicago-based Interdyn Lanac started a staffing business last year.

For Aktion's Irwin, diversification has also meant having more than one recurring revenue stream.

"We had a good a year as we ever had in 2012. I think what's happening for us is we are successfully transition to a reoccurring revenue base," he says. Besides license fees, the categories are annuity fees from software subscriptions; installed base maintenance fees; managed service contracts.

That broad base is necessary because "Everyone is margin dollar constrained. We had a very good sales margin performance in 2012, but it wasn't easy," Irwin says. He continues, "At the end of the day, there is a service business driven by utilization, a sales business producing margin sales and then the reoccurring plays. We used to just have margin sales and time and material services."

One company new to the Top 100, Ace Microtechnology, got there through sales of Dynamics CRM. Ace started back into the CRM business with 10-to-25-seat deals, some smaller. By 2012, it had more than 30 CRM clients live, said owner Susan Looby. The reseller then pushed into 50-to-100-seat jobs and also focused its GP on a vertical strategy.

"By verticalizing our GP practice, initially there were fewer deals to be had along with the push by Microsoft to go AX for Retail," she says. "That trend changed in 2012 and we were able to show solid penetration with GP into this area."

The company had $3.9 million in revenue, up from $3.2 million the prior year, to squeeze into the Top 100 list.

The adoption of cloud products by the channel seems unlikely to slow down. For example, Martin & Associates, a Cincinnati, Ohio-based Sage reseller, does not currently have a SaaS product in its lineup. But that could change.

"Will we do something with NetSuite in the future, or Acumatica? We're open," says owner Kevin Martin. As with taking on any product, he needs to determine if there is enough of a market to make the investment worthwhile.

Susan Looby, Ace Microtechnology

As always, there were firms that turned to "buy" in the build-or-buy approach. Getting to the cloud quicker was the goal of McGladrey in purchasing Forward Hindsight, which had been one of NetSuite's top VARs and Armanino

acquired AccessTek to strengthen its Intacct practice.

Companies that disappeared

Even among the Top 100 there are casualties each year; but not many, and there were no members of the 2012 class that went bust.

Acumen Advisors split into Acuity Business Solutions and Full Sail Partners, with the latter declining to provide information for last fall's VAR Stars or the Top 100.

SGS Technology Group ended up with Eide Bailly which acquired its parent, Schmitt, Griffiths, Smith & Co.

One trend worth watching is the purchase of strong American resellers by international companies. There were three last year and they were notable. These were the acquisition early in 2012 of the former First Tech Direct of Michigan by Columbus, a Danish Dynamics VAR that was already operating in this country, and Australia-based UXC Eclipse, which had moved into America in 1999 and acquired New York-based Cole Systems in December. Aztec Systems, No. 27, remained on the list but its previous owner, Andrew Levi, sold the company. Its new owner, TAS, is headed by CEO Marcelo Lanca, a Brazilian.

First Tech Direct had been one of the smaller Dynamics resellers selected for the Dynamics Inner Circle in recent years. With $7 million in revenue, First Tech Direct was No. 48 on last year's Top 100 list. Cole Systems, which did not return an application, had about $10 million in revenue and would have ranked in the mid 30s. With the deal done in 2012, it contributed to the $85 million reported by UXC Eclipse this year

Aztec's parent had $40 million in revenue and 700 employees. It purchased Aztec and merged it with a company called Toutatis to serve businesses in both the United States and Latin America.

"We are now a multinational BPO and ITO firm selling to the mid market in the US and Latin America," says Max Farley, EVP of corporate development, who is responsible for M&A in the Americas for TAS. Aztec is doing business as Aztec Systems, a TAS company.

This is probably just the beginning of a foreign invasion. British mHance, which formed in late 2011 with the merger of seven VARs on that island, is likely to expand to the U.S. And there are international vendors that have moved in the last few years including New Zealand's well-known Xero on the low end and Scandinavia's Jeeves Information Systems higher up.

In this country, there was a lot of activity by Top 100 members purchasing smaller companies. That included SWK

Technologies which picked up the remains of the former Hightower. It could have had a bigger year for SWK, but the announced merger of SWK and ISM did not happen, although the firms have said that it has merely been delayed.

One mover in the top 100 for 2013, as it was for 2012, is accounting firm Armanino, which changed its name from Armanino McKenna last year. While it moved only to No. 7 from No. 10, its revenue took a big jump. The accounting firm had $42 million in revenue come from its consulting business out of a total $99.7 as acquisitions continued. For the 2012 list, Armanino had $27.92 million in consulting revenue.

Early in 2012, it acquired Gateway Solutions, a Dynamics CRM reseller, and it picked up another in January 2013, buying Gradient Vision, which handles Dynamics CRM and SharePoint. It also boosted its Intacct business by pulling in Chicago-based AccessTek in September.

Meanwhile, there was a very active M&A scene in Canada in 2012 and that is continuing this year.

Among the active players is Baass Business Solutions, which was No. 37 for the 2012 list, but which moved up to No. 13 for this year. Bass acquired last year's No. 100, Equation Technologies, and CA-Plus, which was not on the list. Joe Arnone, the firm's owner, indicates more is on the way.

There were other deals. In December, No. 84, Encore Business Solutions, an ISV and reseller, acquired the Vancouver, B.C.-based RSC Group, another Dynamics VAR. BDO Solutions, which ended its year with nearly $20 million in revenue, picked up the Business Solutions Alliances and its divisions, PSA and AX-iom ERP and pulled into the No. 20 spot. Meanwhile, Sage reseller Net@Work, No. 8 last year and No. 9 this year, moved into Canada through the purchase of Synergy Plus Solutions.

Factors driving consolidation include Canada's size. The country, which is larger than the United States, has 34 million residents compared to 314 million in the U.S., says Roger Katarey, CEO of No. 67, Britec Computer Systems, which had more than 11 purchases in 2010 and 2011, but none last year.

"For ourselves, as small we are, we operate in three time zones separated by six hours of direct flight time," Katarey says.

And then there is the Microsoft factor. Natalie Armstrong, VP of marketing for Encore Business Solutions, No. 84, says consolidation is needed to maintain margins. Armstrong, whose company internally refers to the new margin structure as setting up "A" dealers who get good margins and "B" dealers who don't, comments that "We wanted to make changes to achieve 'A'

status as soon as possible to ensure we'd maintain our level of MS margins, maintain access to a Partner Account Manager and access to leads and support from MS in the sales cycle."

Roger Katarey, Britec Computer Systems

Microsoft's margins are a major factor. That was clear at the Acumatica party at March's Convergence conference in New Orleans. "Microsoft drove us away," was the comment from one firm that picked up Acumatica. The business' margins dropped to 20 percent from 50 percent and that figure popped up in comments from other dealers.

Microsoft's impact in another area is not as obvious – last year's new Master VAR program.

The software giant named three Master VARs in the United States, Tribridge, No. 4, Socius, No. 22, and SBS Group (No. 19. They were charged with signing smaller VARs that would become Sales Affiliates that buy through the Master VAR and go to market under its brand. But Socius became more active in signing affiliates only in the second half of 2012 and Tribridge signed only one in 2012, followed by one this year.

And the revenues reported by the company did not movement, although Tribridge's report of $100 million two years in a row seems conservative.

That left the SBS Group, which has signed a score of affiliates, as the only one that benefitted significantly from its Master VAR status. And its revenue moved up to $22 million for this year's list, up from $16 million a year ago. ∎

Bob Scott has been informing and entertaining the mid-market financial software company with his email newsletters for 14 years. And he has been covering this market through print and Internet-based publications for 22 years, first as technology editor of Accounting Today and then for 12 years as the editor of the former Accounting Technology. He has been executive editor of The Progressive Accountant and Bob Scott's Insights since 2009.

Bob Scott's
TOP 100 VARs *continued*

	Company	Revenue ($MM)	Employees	Financial Software
76	**InterDyn Lanac**, Chicago, Ill.	5.31	22	Dynamics GP/RMS
77	**Interdyn Artis**, Charlotte, N.C.	5.3	26	Dynamics GP, Intacct
78	**Queue Associates**, New York, N.Y.	5.3	31	Dynamics AX/GP/SL
79	**Rose Business Solutions**, San Diego, Calif.	5.2	22	Dynamics GP
80	**Resource Group**, Renton, Wash.	5.2	27	Dynamics GP
81	**e2b Technologies**, Chardon, Ohio	5.19	34	Epicor, Intacct, Sage 500
82	**Tridea Partners**, Solana Beach, Calif.	5.15	25	Dynamics AX/GP
83	**Arxis Technology**, Simi Valley, Calif.	5.13	22	Intacct, MiSys, Sage 100/300/500, SAP ByD
84	**Symbiant Technologies**, Maplewood, Minn.	5.1	19	Dynamics NAV
85	**Encore Business Solutions**, Winnipeg, Manitoba	5.1	54	Dynamics AX/GP
86	**Technology Management Concepts**, Marina del Rey, Calif.	5	20	Dynamics GP/NAV, NetSuite
87	**Dynamic Methods**, Irvine, Calif.	5	30	Dynamics GP
88	**L. Kianoff & Associates**, Birmingham, Ala.	4.69	22	Dynamics GP, Intacct, Sage 90/ 20/500
89	**NexVue**, Stamford, Conn.	4.6	15	Dynamics GP/SL
90	**Third Wave Business Systems**, Elmwood Park, N.J.	4.6	36	B1, Dynamics GP
91	**Raffa**, Washington, D.C.	4.5	22	Dynamics GP/SL, Intacct
92	**JMT Consulting Group**, Patterson, N.Y.	4.2	20	Intacct, Sage Fund
93	**Brittenford Systems**, Reston, Va.	4.2	22	Dynamics GP/SL, Intacct
94	**Synergy Business Systems**, Portland, Ore.	4.15	23	Dynamics SL, Intacct
95	**Applied Business Services**, Gaithersburg, Md.	4.1	20	Open Systems, Sage Fund, Traverse
96	**Martin & Associates**, Cincinnati, Ohio	4.1	21	BusinessWorks, Dynamics GP, Intacct, QBES, Sage 100/500
97	**Isis**, Richmond, Va.	4.1	25	Dynamics GP/SL/RMS
98	**Intellitec Solutions**, Wilmington, Del.	4.1	26	Dynamics GP/SL, Intacct
99	**Cornerstone Consulting**, Clearwater, Fla.	4	25	B1 One, Sage Pro
100	**Ace Microtechnology**, Gainesville, Ga.	3.9	21	Dynamics GP

*Estimate by Bob Scott's Insights

Avalara   NETSUITE