

This probably has more consequences for Sage than for Microsoft because the regional accounting firms were among the largest firms that handle multiple products.

For example, RSM McGladrey initially submitted its information without listing Sage Software products among the lines it carries. When asked about the omission, a spokesperson responded that the firm continues to handle Sage, but that it is no longer a focus.

The two largest companies, but their merger and acquisition activity was almost entirely outside of the United States.

In fact, Tectura began moving into new countries to establish offices, rather than by acquiring other organizations. It used that tactic to move into Sweden, Latin America and the Caribbean. But it

switched back into acquisition mode, buying New Delhi-based Euroinfo and its 180 employees in order to move into the Indian subcontinent.

In May, Columbus IT Partner, a Dynamics reseller based in Denmark, moved into the Middle East via a joint venture and into Mexico, Brazil and Chili by 51 percent interest in reselling areas there. It entered Poland by opening an office there.

Of the two, Tectura has a far bigger presence within the United States. Meanwhile, Tectura is giving signals that this could be the year it makes an initial public offering. It did not reveal revenue for Euroinfo, as it often had during prior deals.

And it provided a range of revenue for 2006 with a spokesperson saying the reason was the sensitivity of the issue. **IT**

THE VAR 100

Rank	Company	'06 Revenue (M)	Employees	Accounting Software
1.	Tectura Tempe, Ariz.	\$230E ¹	1,700	Dynamics AX, GP, NAV, SL
2.	Columbus IT Partner, Copenhagen	120E ²	1,000+	Dynamics AX, NAV
3.	ePartners, Seattle	75.7E	286	Dynamics AX, GP, SL
4.	RSM McGladrey, Bloomington, Minn.	75	275	Dynamics GP, SL, MAS 90/200/500
5.	Crowe Chizek, Indianapolis	30 ³	60	Dynamics AX, GP
6.	Iteration2, Irvine, Calif.	27	107	Dynamics AX, SL
7.	MIS Group, Dallas, Houston	24.5	165	MAS 90/200/500, Timberline
8.	CBiz Technologies, Cleveland	24.2	117	Dynamics AX, GP
9.	Vis.align, King of Prussia, Pa.	20	NA	Dynamics AX
10.	BKD Technologies, St. Louis	19	89	Dynamics AX, GP, MAS 90/200/500
11.	Clifton Gunderson Technology Solutions, Peoria, Ill.	17.5	87	Dynamics GP, NAV, MAS 90/200/500, Open Systems, Platinum, Traverse
12.	Net@Work, New York	16	75	Accpac, Pro ERP, MAS 90/200/500
13.	FullScope, Athens, Ala.	16	80	Dynamics AX
14.	Tribridge, Tampa, Fla.	16	120	Dynamics, AX, GP, NAV, SL
15.	Broadpoint Technologies, Bethesda, Md.	15.8	80	Dynamics GP, iMIS, Oracle Financials
16.	Computer Generated Solutions, New York	15 ⁴	75	Dynamics AX, GP, SL
17.	Sikich Technology Division, Aurora, Ill.	14.53	70	Dynamics GP, NAV
18.	LBMC Technologies, Nashville	14.2	70	Business One, Dynamics GP, SL
19.	Skyitek Worldwide, Miami	14	14	NetSuite
20.	Clients First Business Solutions, Holmdel, N.J.	13.81	72	Business One, Dynamics AX, NAV, SL, MAS 90/500
21.	Wjpfli, Wausau, Wis.	13	98	Dynamics AX, GP
22.	IBIS, Norcross, Ga.	12.2	52	Dynamics AX, GP
23.	Navint Consulting, Rochester, N.Y.	12.1 ⁵	54	Dynamics GP, SL
24.	Socius, Columbus, Ohio	11.3	30	Dynamics GP, SL, MAS 90/200/500
25.	Interdyn AKA, New York	11.1	38	Dynamics AX, GP
26.	SBS Group, Edison, N.J.	11	38	Dynamics AX, GP, SL, MAS 500
27.	Business Management International, New York	10.4	55	Dynamics AX, GP, NAV, MAS 500
28.	Blytheco, Laguna Hills, Calif.	10.1	55	MAS 90/200/500
29.	Collins Computing, Mission Viejo, Calif.	10	60	Dynamics GP
30.	NexTec Group, Houston	9.92	50	Dynamics GP, SL, MAS 500
31.	Interdyn Business MicroVar, Roseville, Minn.	9.7	42	Dynamics AX, GP, iMIS, Traverse
32.	Cole Systems, New York	9	40	MAS 90/200/500
33.	ADSS Global, Miami and Philadelphia	8.75	43	Accpac ERP
34.	MicroAccounting Solutions, Dallas	8.4	49	Dynamics AX, GP

Rank	Company	'06 Revenue (M)	Employees	Accounting Software
35.	Yeo & Yeo Computer Consulting, Saginaw, Mich.	8.1	28	Exact Macola, Red Wing
36.	SCS, Santa Monica, Calif.	8	45	Dynamics AX, NAV
37.	BCG Systems, Akron, Ohio	7.8	45	MAS 90/500, MIP
38.	CompuData, Philadelphia	7.7	35	BusinessWorks MAS 90/500
39.	Hightower, Skokie, Ill.	7.7	68	Dynamics GP, MAS 90/200, MAS 500
40.	BCS ProSoft, San Antonio	7.1	48	MAS 90/200/500
41.	Interdyn Lanac Technology, Chicago	7	32	Dynamics GP, NAV
42.	Vitale Caturano & Co., Boston	7	50	Dynamics GP
43.	Eide Bailly Technology Consulting, Fargo, N.D.	6.7	51	Dynamics GP, MAS 90/200
44.	Macdonald Consulting, Atlanta	6.5	25	MAS 90/200/500, MIP
45.	SWK Technologies, Livingston, N.J.	6.5	42	MAS 20/90/500
46.	Interdyn Cargas Systems, Lancaster, Pa.	6.3	41	Dynamics GP
47.	Southeast Computer Solutions, Miami	6.2	25	MAS 90/200/500
48.	Queue Associates, New York	6	35	Dynamics AX, GP, SL
49.	Axis Technology, Simi Valley, Calif.	5.9	29	Accpac ERP, MAS 90/200/500
50.	Rand Group, Houston	5.9	36	Dynamics GP, NAV, SL
51.	Interdyn Artis Charlotte, N.C.	5.8	28	Dynamics GP
52.	Mibar Computer Services, New York	5.7	34	AccountMate, Dynamics GP
53.	SVA Consulting, Madison, Wis.	5.6	2	Dynamics GP, SL
54.	Advanced Systems Integration, Lake Forest, Calif.	5.5	20	Dynamics AX
55.	Interdyn FMT Consultants, Carlsbad, Calif.	5.5	25	Dynamics GP
56.	Rose Business Solutions, San Diego	5.4	27	Dynamics GP, SL
57.	Business Computer Technologies, Normal, Ill.	5.3	14	Exact Macola
58.	First Tech Direct, Royal Oak, Mich.	5.3	25	Dynamics GP, SL
59.	SystemLink International, Baltimore	5.2	42	Accpac ERP
60.	SIS, Duluth, Ga.	5.1	18	Dynamics SL, Timberline
61.	Equation Technologies, Encinitas, Calif.	5.1	27	Accpac ERP, Dynamics NAV, NetSuite
62.	SSI Consulting, Baltimore	5.1	29	Business One, Dynamics GP, SL, MAS 90/200/500
63.	Technology Management Concepts, Los Angeles	5	21	Dynamics GP
64.	Stanley Stuart Yoffee & Hendrix, Orlando, Fla.	5	27	Dynamics GP, SL
65.	Orniview Business Solutions, Alpharetta, Ga.	5	27	Dynamics GP, SL
66.	DSD Business Systems, San Diego	4.83	33	Accpac, MAS 90/200/500
67.	Practical Software Solutions, Concord, N.C.	4.8	23	MAS 500, Timberline
68.	Olsen Thielen Technologies, St. Paul, Minn.	4.8	28	Dynamics GP
69.	Symbiant Technologies, Vadnais Heights, Minn.	4.6	22	Dynamics NAV
70.	Atlantic Software Alliance, Charlotte, N.C.	4.6	29	MAS 90/200/500
71.	Automated Accounting Solutions, Eagan, Minn.	4.58	27	MAS 90/200/500
72.	Algorithm Business Solutions, Marietta, Ohio	4.55	33	Exact Macola
73.	CRI Business Solutions, Corona, Calif.	4.5	16	Dynamics GP
74.	Axis Integrated Solutions, St. Louis	4.5	22	Accpac ERP, Pro ERP
75.	NexVue, Stamford, Conn.	4.5	24	Dynamics GP, SL
76.	TM Group, Farmington Hills, Mich.	4.5	25	Dynamics GP, SL, Small Business Financials
77.	Computer Creations, Dayton, Ohio	4.42E	16	Dynamics GP, Open Systems
78.	Synergistic Software Systems, Minneapolis	4.41	24	MAS 90/200/500
79.	Saratoga Technologies, Johnson City, Tenn.	4.31	42	Dynamics GP, MAS 90/200
80.	NextLevel Information Solutions, Miami	4.3	23	Accpac, Pro ERP
81.	DSD Business Systems, San Diego	4.3	25	MAS 200/500/Accpac
82.	Faye Pollack & Associates, Encino, Calif.	4.3	32	MAS 90/200
83.	MIG & Co., New York	4.23	26	Dynamics GP
84.	Paradigm Technology Consulting, Hamilton Square, N.J.	4.2	20	Dynamics GP
85.	Edgeware, Atlanta	4.2E	22	Syspro
86.	United Solutions, Marlboro, Mass.	4.2	23	Accpac ERP, Pro ERP
87.	Strategies Group, Suwanee, Ga.	4.2	25	MasterBuilder, Timberline
88.	AVF Consulting, Baltimore	4.2	19	Dynamics NAV, Serenic Navigator
89.	Synergy Business Systems, Portland, Ore.	4.1	19	Dynamics SL
90.	Applied Business Services, Gaithersburg, Md.	4	20	MIP, Open Systems Accounting, Traverse
91.	Cornerstone Consulting, Clearwater, Fla.	4	21	Business One, Pro ERP
91.	Isis, Richmond, Va.	4	21	Dynamics GP, SL
93.	Millennium Business Solutions Group, Westlake Village, Calif.	4	25	MAS 90/200, MIP
94.	Brittenford Systems, Reston, Va.	3.97	20	Dynamics GP, SL
95.	Interdyn ProData Consulting, Oklahoma City, Okla.	3.9	20	Dynamics GP, SL
96.	JMT Consulting Group, Brewster, N.Y.	3.75	25	AccFund FundWare, MIP, Serenic Navigator
97.	Schmitt, Griffiths, Smith Technology Division, Salt Lake City	3.71	17	MAS 90/200/500
98.	Third Wave Business Systems, Elmwood Park, N.J.	3.7	17	Business One, Dynamics GP
99.	PKF Texas (consulting division), Houston	3.53	21	Dynamics NAV
100.	Quest Business Solutions, Dallas	3.52	20	Dynamics GP

1. Estimate based on revenue range provided by the company.

2. Estimate based on first three quarters revenue reported by the company.

3. During 2006, Crow Chizek changed its reporting to include revenue from sales of products from IBM, Cognos and other sources, along with the mid-market operations. Its reported revenue from all markets sales only were \$13 million for 2005, compared

with \$30 million from all sources for 2006.

4. CGS acquired the assets of the Dynamics reselling business of Altara in November. The numbers include only CGS's Dynamics operations.

5. Revenue includes only mid-market products and services and excludes income from higher-level products.

6. The company changed its name from Information Technology Group last year.