



FOR IMMEDIATE RELEASE

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**Lowe and Cottell Earn Exclusive
Accredited in Business Valuation Credential as Valuation Experts**

Toms River, New Jersey, June 12, 2009 – Cowan, Guteski & Co., P.A. is pleased to announce that Cynthia F. Lowe and Patrick J. Cottell with the Litigation Services and Business Valuation Group obtained the Accredited in Business Valuation (ABV) Credential by the American Institute of Certified Public Accountants (AICPA). The ABV Credential, established in 1998 by the AICPA, is granted to qualified certified public accountants with considerable professional experience in financial forensics.

Lowe and Cottell met the requirements to earn the ABV credential, which include passing a rigorous exam, demonstrating significant business experience in the area of financial forensics as well as completing a minimum of 75 hours of life-long learning and education activities in the area of valuation. The ABV Credential is granted exclusively to certified public accountants who are members in good standing of the AICPA which binds them to the AICPA Code of Professional Conduct.

CPAs who have earned the ABV Credential must be recertified every three years to maintain their credential.

Cynthia F. Lowe, CPA, ABV, CFF, is the Principal-in-Charge of the ADR Services Group. A resident of Jackson, New Jersey, Lowe specializes in matrimonial accounting, alternative dispute resolution (ADR), marital and business dissolution; business and estate valuation; shareholder disputes, fraud investigations, settlement negotiations, and expert witness testimony for matrimonial and civil litigation matters.

Patrick J. Cottell, JD, CPA, ABV, CFF, CVA, is the Chair of the Fraud & White Collar Services Group. He has extensive experience in the courtroom, initially as an attorney and now as a fraud, white collar crime and valuation expert. Cottell specializes in fraud investigations, white collar crime, forensic accounting, defense of individuals and businesses in governmental investigations; business interruption claims, valuations, cash flow and lifestyle analyses; damage calculations, asset tracing, business dissolutions, and shareholder disputes. He resides in Shrewsbury, New Jersey.

About the AICPA

The American Institute of Certified Public Accountants (www.aicpa.org) is the national, professional association of CPAs, with over 350,000 members, including CPAs in business and industry, public practice, government, and education. It sets ethical standards for the profession and U.S. auditing standards for audits of private companies; federal, state and local governments; and non-profit organizations. It also develops and grades the Uniform CPA Examination. Headquartered in New York, the AICPA also maintains offices in Washington, D.C.; Durham, N.C.; and Lewisville, TX.

About Cowan, Guteski & Company, P.A.

As a diversified certified public accounting firm, Cowan, Guteski & Co., P.A. is committed to being an active partner in its clients' growth by delivering consistent exceptional service, value beyond accounting and innovative solutions. It provides clients with business consulting, profitability enhancement, wealth management, valuation, forensic accounting and litigation support in addition to traditional accounting and tax services to clients. Cowan, Guteski & Co. is a member of CPAmerica International, Inc., one of the world's largest networks of independent certified public accounting firms. This affiliation, along with the experience of its professionals, gives it the resources to be competitive with the "Big 4" and regional firms; and the ability to provide personalized service focused on its clients' financial growth. Visit www.cowanguteski.com for more information.

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