

CPAs NAMED

as published June 30, 2010

Lumsden & McCormick is pleased to announce that **Angela R. Argauer, Jonathan R. Davis, Amanda N. Moses, and Neal M. Sheehan** have passed all four parts of the Uniform Certified Public Accounting exam.



Upon graduating from Niagara University in December 2009, **Angela R. Argauer** returned to Lumsden & McCormick after completing a tax internship with us in the winter of 2008 and 2009. Angela received a Masters of Business Administration in Accounting from Niagara University. She is a member of our tax team with experience in tax compliance issues for individuals and businesses.

Jonathan R. Davis is an analyst with Brisbane Consulting Group, a wholly owned subsidiary of Lumsden & McCormick, LLP. Jon provides business valuation, forensic accounting, and litigation support services. He received his Master of Business and Administration degree, graduating with honors from the State University of New York at Buffalo. He is a member of the national honor society, Beta Gamma Sigma.



Amanda N. Moses, also a Niagara University graduate, earned a Bachelor of Science degree in Accounting. She too completed a tax internship with Lumsden & McCormick in the winter of 2009. Amanda, a staff accountant in the tax department serves individuals and businesses to solve tax compliance matters.

Neal M. Sheehan is a staff accountant in our auditing and accounting department serving commercial businesses and exempt organizations. Neal has been with Lumsden & McCormick since July 2008. He is a graduate of the State University of New York College at Fredonia with a Bachelor of Science degree in Accounting.



The American Institute of Certified Public Accountants (AICPA) provides the Uniform Certified Public Accounting exam. Certification is administered, approved and regulated by the New York State Department of Education, Division of License. The Uniform CPA Exam protects the public interest by helping to ensure that only qualified individuals become licensed as U.S. Certified Public Accountants (CPAs). Individuals seeking to qualify as CPAs – the only licensed qualification in accounting – are required to pass the CPA Exam. For more information on the AICPA or the CPA exam go to: www.aicpa.org/BECOMEACPA/Pages/BecomeaCPA.aspx.

Congratulations to Angela, Jon, Amanda and Neal!