

## President's Message

### Welcome to the IMA 2006-2007!

President's Message -

October provided the forum for another successful student night. Advantage Professionals was the vendor of the evening and added excitement by donating \$300 to help offset the dinner fees for the students. Susan Glenz(IMA member) and Jeff Fassouf(FBI) did a great job engaging the crowd. We saw familiar faces and some new ones.

November and December brings the holiday season. The IMA is excited to offer you a tax update for the November meeting. This will enable you to be fully informed as 2006 comes to a close. The December meeting is a great time to network and visiting with old and new friends. Come join us at Rohrbach's Brewery for some holiday cheer. Please review the newsletter and mark your calendars now!

I look forward to seeing you at a meeting soon.

Thanks.

Jody

*Jody Allison*

Paychex Enterprise Risk Management  
585-336-7456

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## Members in the News

Michael DeMaria was appointed to Financial Director  
of Baldwin Richardson Foods

*Congratulations to Michael!*

**\*\*\*\*\*Newsletter Deadline\*\*\*\*\***

The deadline for submitting the November newsletter items is **November 20th 2006**.

Please submit articles to Allison Beard at [allison.beard@roberthalf.com](mailto:allison.beard@roberthalf.com)

**THE IMA WANTS YOU.....**

*to increase membership!!*

Submit the names of the new members you have introduced to the IMA and win a vacation package getaway to a local resort of your choice(Value not to exceed \$350).

*How do I win the fabulous prize?*

Network with local professionals and introduce them to the IMA. Once they become a new member, e-mail the persons name to Jody Allison at [jallison@paychex.com](mailto:jallison@paychex.com) and put in the subject line "Membership Contest." The contest runs through April 30 and the winner will be announced at the May meeting.

Rules:

In order to win, the person must submit at least 2 new members.

Good Luck!

# 2006 – 2007 SCHEDULE OF ACTIVITIES

Telephone: 585-251-5194  
Website: [www.imarochester.org](http://www.imarochester.org)

## Institute of Management Accountants Board Meetings 2006-2007

September 13, 2006 – Conference Call – 12:00PM  
October 18, 2006 – Meeting Location – 4:30PM  
November 1, 2006 – Conference Call – 12:00PM  
January 24, 2007 – Conference Call – 12:00PM  
February 7, 2007 – Meeting Location – 4:30PM  
March 7, 2007 – Conference Call – 12:00PM  
April 25, 2007 – Meeting Location – 5:00PM  
May 16, 2007 – Meeting Location – 4:30 PM  
June 6, 2007 – Conference Call – 12:00 PM

The conference call number will be provided to the Board prior to the meeting by the Secretary.

## **Reminder – IMA’s 7<sup>th</sup> Annual Student Leadership Conference November 9-11, 2006 - Marriott Cleveland Downtown at Key Center, Cleveland, Ohio**

In its seventh year, the **Institute of Management Accountants (IMA®) Student Leadership Conference** presents an excellent opportunity for students to network with accounting, finance, and information technology professionals, students, and educators from around the country. Learn about industry trends, the power of CMA® certification, ethics, career management, and more.

The conference will begin with a fun, interactive kick-off reception on Thursday night. Immediately following the reception, the Ohio Regional Council has graciously offered to sponsor a private tour of the Rock and Roll Hall of Fame. The conference will feature an all-new line up of general and concurrent sessions on Friday as well as a variety of in depth workshops to choose from on Saturday morning. Professionals at leading companies and professors from around the country will address timely topics, such as leadership, career management and management accounting issues. Keynote speakers include Robert J. Kohlhepp, Vice Chairman of Cintas Corporation and Dr. Marc Epstein of Rice University.

**The cost to attend IMA’s Student Leadership Conference is \$100 for IMA student members (\$140 for non-members, which includes a one-year IMA membership).** IMA has secured a special hotel rate of \$115 per night (plus tax) at the Marriott Cleveland Downtown at Key Center for this event.

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## **4<sup>TH</sup> MEETING – TAX UPDATE TUESDAY, NOVEMBER 14, 2006**

**WHEN:** 8:30AM – 11:00AM

**WHERE:** TBD

**TOPIC:** Annual Tax Update (3 CPE Credits)

**PRESENTED BY:** Antoinette Spina, CPA

Toni received her Bachelors of Science Degree in Accounting from the State University of New York at Fredonia in 1981. She became a Certified Public Accountant in 1984 and has over 30 years experience in Taxation and Small Business Advisory. She is a member of the American Institute of Certified Public Accountants and has been very active in the Rochester Chapter of the New York State Society of Certified Public Accountants. She is on the statewide committee for bankruptcy and is the chairperson for the Rochester COAP (Career Opportunities in the Accounting Profession for minorities) for the NYSSCPA. She has served on a local, statewide and national level for the Institute of Management Accountants serving, for two years, on the national board of directors. She is a frequent speaker on various tax issues for a variety of professional organizations across New York State including the Monroe County Bar Association where she served as a non-attorney member of the bankruptcy committee for 6 years. Her volunteer activities include serving on the board of directors for the Center for Dispute Settlement, Cimade (a women's prison project) and acting as a Stephen Minister and finance director for St. Bridget's (an inner city Catholic church).

## **5<sup>TH</sup> MEETING – HOLIDAY EVENT TUESDAY, DECEMBER 12, 2006**

**WHEN:** 5:30PM

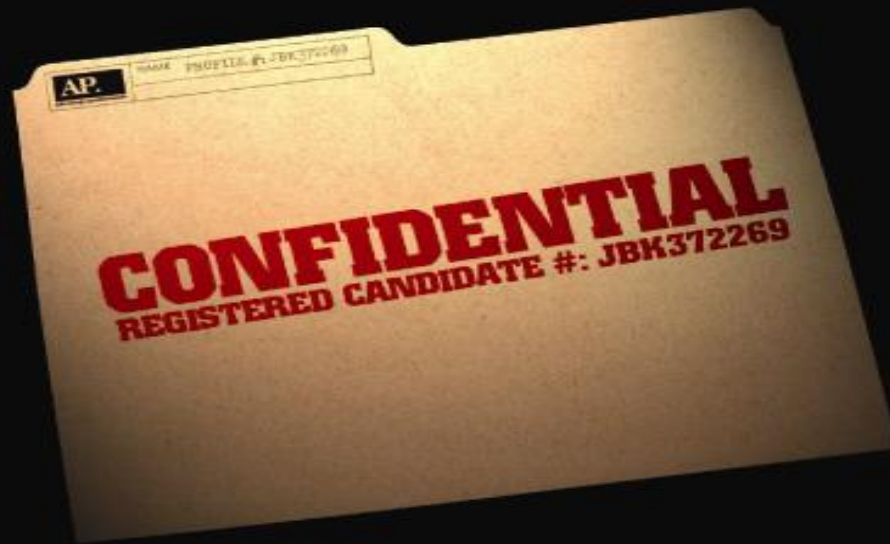
**WHERE:** Rohrbach Brewing Company

**TOPIC:** Holiday Dinner Event  
Networking Opportunity

Join colleagues, peers, business partners and friends for pure socializing! Mingle and interact with other business professionals, make new contacts, catch up with old friends, exchange contact information and leads, reconnect with existing business associates or simply socialize among fellow professionals after a busy day. Friends and guests are welcome!

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Mark G. Pautler, 19 year board member  
Jill Knittel, 13 year board member (Past President)  
Mark Spatuzzi, 7 year board member



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**INSTITUTE OF MANAGEMENT ACCOUNTANTS  
ROCHESTER CHAPTER**

**2006-2007 BOARD OF DIRECTORS**

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# **JOB POSTING #1**

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## **Cost Accountant**

Insero & Company is currently recruiting for a large manufacturer who is continuing to experience significant growth in business and as a result, we are seeking to hire an Accountant based out of their Pittsford/East Rochester office.

## **Summary**

Duties will include general ledger & cost accounting activities, financial analysis and reporting, and other related duties. This position will report directly to the North American Controller and work closely with the Plant General Manager.

## **Responsibilities:**

- Assisting in the implementation and maintenance of new system and processing methodologies. Ensuring compliance with internal control policies and practices for these processes.
- Maintaining inventory and product cost records and accounting for raw materials, work-in-process and finished goods to include: development of product cost standards, reconciliation of inventory accounts, verification of physical inventories, and analysis of inventory reserves.
- Analyzing operating data and providing direct feedback to management with reports on standard costs, labor and overhead absorption and operating variances.
- Assisting in the preparation of monthly financial analysis and reporting of site performance.
- Assisting in the development of the annual operation plan (budgeting process) and strategic plan.

## **Requirements:**

Bachelor's degree in Accounting is required along with a minimum of four years of cost accounting experience in a manufacturing environment is required. CPA or CMA is a plus. Additionally, candidates should have a background that includes exposure to: General Ledger reconciliations; setting material, labor and overhead standards and purchase price variance analysis. The ideal candidate is a self-starter with the ability to work in a dynamic corporate environment. Excellent MS Excel skills with the use of pivot table applications as a plus. Analytical, interpersonal and communication skills are required. Experience working in a fast paced environment in a growth industry is required.

## **To apply:**

Please send resumes and salary requirements to [careers@inserocpa.com](mailto:careers@inserocpa.com) or by Fax to 585-454-4024.

Insero & Company is an equal opportunity employer

## **JOB POSTING #2**

### **Accounting Manager**

Insero & Company is currently recruiting for a large manufacturers based out Pittsford/East Rochester area.

### **Summary**

This position will be involved with the reorganization of the North American accounting functions. He/she will initially be working with multiple general ledger packages. Team building and problem-solving skills are beneficial.

### **Responsibilities:**

- Daily management of the general ledger systems for multiple companies.
- Supervising A/R, A/P and Payroll functions.
- Working closely with plant accountants at various locations.
- Developing enhancements, managing the implementation and maintenance of new accounting systems and processing methodologies. Ensuring compliance with internal control policies and practices for these processes.
- Directing workflow, motivating and developing staff to meet the current and future accounting goals.
- Reconciliation of intercompany accounts, which include overseas entities.
- Perform bank reconciliations.

### **Requirements:**

Bachelor's degree in Accounting is required along with a minimum of three year supervisor experience is required. A minimum of six year's experience working in a formal generalist accounting function supporting the General Ledger along with cost accounting experience is required. Accounting experience within a distribution or manufacturing environment is required. Experience with various accounting software packages is a plus. Must have excellent time management, team building, and problem-solving skills. Excellent MS Excel skills with the use of pivot table applications as a plus. Analytical, interpersonal and communication skills are required. Experience working in a fast paced environment in a growth industry is required.

### **To apply:**

Please send resumes and salary requirements to [careers@inserocpa.com](mailto:careers@inserocpa.com) or by Fax to 585-454-4024.

Insero & Company is an equal opportunity employer

## **JOB POSTING #3**

### **Position available**

#### **Manager – Investor Relations – New Gloucester, Maine**

Energy East Management Corporation is looking for a Manager – Investor Relations for its New Gloucester, Maine location.

### **Description:**

Responsible for the day to day contact with the investment community including security analysts, portfolio managers, financial media, rating agencies and stockholders. Directs and coordinates relations between the Company, its stockholders and various financial institutions.

### **Requirements:**

1. Develops and prepares investor communication materials to effectively deliver the corporate message, including annual reports, press releases, conference call scripts, and management presentations.
2. Maintains continuous and timely communication with the investment community in order to gain and keep credibility and foster the proper understanding of the Company.
3. Provides senior management with timely and insightful information regarding the investment community's perspective of the Company, the utility industry and economic issues.
4. Keeps current on investor relations and financial disclosure best practices/regulations and communicates important issues to senior management.
5. Targets institutional investors and cultivates new relationships to increase investor interest in the Company and broaden shareholder base.

### **Skills/Abilities:**

- Good written and oral communication skills.
- Strong interpersonal skills.

### **Experience/Training:**

- 8-10 years of utility and finance/accounting experience.
- Experience in finance and regulatory accounting.
- Understanding of SEC disclosure requirements.

### **Required Education:**

- Bachelor's degree in a related field.

### **To Apply:**

- Visit <http://energyeast.hiringadmin.com> and enter job # 315.

Energy East Management Corporation is an equal opportunity employer and encourages women, minorities, people with disabilities and Vietnam-era veterans to apply.

The Company obtains a background check and requires drug testing for all applicants who are offered employment in this position.

## **JOB POSTING #4**

### **Invest in your Career**

### **You'll see the Return working at ESL Federal Credit Union!**

#### **Finance Manager**

ESL is one of the largest and most progressive federal credit unions in the country. We are also one of the most progressive employers, known for valuing employee contribution to the overall success of our organization. We offer a very generous compensation and benefits package including health, dental, life, 401(k), pension, vacation, paid holidays, profit sharing, and more. Benefits begin on your first day of hire!

#### **Primary Accountability**

This position ensures the ongoing development/maintenance of effective organization-wide balance sheet management, product pricing, profitability enhancement and interest rate risk programs. Ensures that the Credit Union is in continuous compliance with regulatory agency and board-mandated profitability and risk management requirements.

#### **Principal Accountabilities**

- Develops, implements and maintains the Credit Union's overall interest rate risk and profitability management processes. Ensures the effective deployment of the interest rate risk modeling, budgeting, product profitability and related financial management systems.
- Acts as an advisor to project teams and the Credit Union's management team concerning interest rate risk profiles, regulatory restrictions/requirements and product/channel profitability.
- Ensures that the Credit Union maintains an integrated financial management function that incorporates product profitability, market- and/or competitor-driven opportunities/threats, risk profiles (including and interest rate and credit risk). Reviews existing and proposed processes/activities throughout the organization to ensure an effective integration of financial management processes within all operational units of the organization.
- Ensures the accuracy of the Annual Operating Plan (AOP) and associated rolling re-forecasts with respect to interest income and expense. Schedules and controls the production of the AOP and re-forecast projections of net interest margin and associated interest rate risk.
- Serves in a leadership capacity on various standing management level committees (e.g. ALCO) ensuring the effective integration of financial management and business processes within the organization's overall strategic management process.
- Assembles motivates and develops a competent staff to meet the current future needs of the Credit Union.

#### **Position Requirements**

- Bachelors Degree and MBA (or equivalent experience) in a related discipline required.
- Minimum 10 years experience in accounting/finance position within the banking/credit union industry.
- Minimum 5 years modeling experience using a major asset/liability modeling software package.
- Supervisory experience.
- Strong presentation skills.
- Excellent general ledger and accounting knowledge required.
- Excellent PC skills, (Spreadsheet, PowerPoint, Word Processing).
- Excellent analytical, interpersonal and communication skills required

To apply, please go to our Career Opportunity site located at [www.esl.org](http://www.esl.org) or click on the link below to take you directly to the job posting:

## **JOB POSTING #5**

### **Controller**

Insero & Company is currently recruiting for a multi-location, service operation (Restaurant/Retail) based in the Rochester area.

### **Responsibilities**

- Planning, developing, implementing, directing and evaluating the organization's fiscal function and performance.
- Providing timely and accurate analysis of budgets, financial/operational reports and financial trends in order to assist senior management in performing their responsibilities.
- Optimizing the handling of bank and deposit relationships and initiate appropriate strategies to enhance cash position.
- Developing a reliable cash flow projection process and reporting mechanism which includes minimum cash threshold to meet operating needs.
- Advising Owner on any contracts into which the company may enter from a financial perspective.
- Performing monthly balance sheet account analysis and financial statements.
- Managing payroll, and monitors delinquent A/R accounts, booking necessary journal entries on a monthly basis.
- Performing internal audits of the various operations.
- Reviewing equipment capital requests and contracts, once approved by the owners, preparing payments.
- Reviewing and approving accounts payable, i.e., verifies that the payables comply with company policy.
- Reviewing and approves applications for new credit arrangements.
- Directing workflow, motivating and developing staff to meet the current and future company goals.

**Requirements:** Bachelor's degree in Accounting or discipline is required. MBA or CPA designation is a plus. Ten plus years related experience overseeing all accounting responsibilities, cash flow management, monthly financial statement preparation, analysis, and budget planning. Accounting experience within a service/restaurant/retail operation or small/mid size business is a plus. Excellent computer skills to include: MS Excel, PowerPoint, Word and other MS office programs, network knowledge, and experience with accounting software packages. Must have excellent time management, team building, and problem-solving skills.

### **Competencies:**

To perform the job successfully, an individual should demonstrate the following competencies to perform the essential functions of this position.

- Analytical—the individual synthesizes complex or diverse information.
- Problem solving—the individual identifies and resolves problems in a timely manner and gathers and analyzes information skillfully.
- Oral communication—the individual speaks clearly and persuasively in positive or negative situations, demonstrates group presentation skills and conducts meetings.
- Delegation—the individual delegates work assignments, gives authority to work independently, sets expectations and monitors delegated activities.
- Management skills—the individual includes staff in planning, decision-making, facilitating and process improvement; makes self available to staff and management; provides regular performance feedback; and develops subordinates' skills and encourages growth.

## **ICMA ANNOUNCES CHANGES TO CFM CERTIFICATION PROGRAM**

### ***Reflects Commitment to Holders of CFM Certification***

The Board of Regents of the Institute of Certified Management Accountants (ICMA®) today announced that testing for the Certified Financial Manager (CFM®) program will no longer be available after December 31, 2007. The CFM certification program was established approximately 10 years ago, and more than 4,100 management accounting professionals have earned the CFM designation. The ICMA and its parent, the Institute of Management Accountants (IMA®), will continue to support all CFM holders with appropriate member services, recognition of the CFM achievement, and the maintenance of certification records.

"The CFM certification is an excellent program," said John Brausch, chair, ICMA Board of Regents, "but the program was unable to find a sustained audience. Therefore, the Board made the decision not to expend further resources on the CFM but rather to dedicate those resources to supporting the Certified Management Accountant (CMA®) program." Added Brausch, who holds both the CFM and CMA designations, "This was a difficult decision for the Board, but we believe that the benefits to be gained by focusing solely on the enhancement of the CMA program will, in the long run, make the decision worthwhile. We again congratulate those who have earned the CFM and assure them of our continuing support."

Those who are currently CMAs and those who are currently enrolled in the CFM program, will continue to have the opportunity to take the CFM examination until December 31, 2007. New enrollees who are not yet CMAs will be accepted into the CFM program until December 31, 2006 and will also have until the end of 2007 to take the CFM examination.

"The decision of the Board of Regents is consistent with ICMA's vision to be the world's leading provider of certification for management accounting and finance professionals," said Dennis Whitney, vice president-ICMA, "This new focus will enhance the value of the CMA." Whitney, who also holds both the CFM and CMA designations, added, "We understand that some will be disappointed about this decision, however, the value added to the CMA program will benefit most certified members as 95% of the CFM holders are also CMAs."

Please refer to the National Web site for more information.

**ROCHESTER CHAPTER, IMA  
SERVICE YEAR 2006-2007  
OFFICERS AND DIRECTORS**

<b>Position</b>	<b>Name</b>	<b>Work Phone</b>	<b>email address</b>
President	Jody Allison	336-7456	<a href="mailto:jallison@paychex.com">jallison@paychex.com</a>
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Secretary	Hank Stockman	381-4900 ext 2251	<a href="mailto:hank.stockman@sentrysafe.com">hank.stockman@sentrysafe.com</a>
Treasurer	David Alkins	777-8727	<a href="mailto:david.alkins@frontiercorp.com">david.alkins@frontiercorp.com</a>
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VP Programs	Peter Szczesniak	340-8846	<a href="mailto:peter.szczesniak@PAETEC.com">peter.szczesniak@PAETEC.com</a>
VP Communication	Beth Camann	899-2088	<a href="mailto:bcamann@screenvision.com">bcamann@screenvision.com</a>
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Dir Meetings & Attendance	Lori Buttery	454-4161 x362	<a href="mailto:labuttery@dkcb.com">labuttery@dkcb.com</a>
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Dir CMA/CFM	George Dickinson	262-3440	<a href="mailto:georged@rochester.rr.com">georged@rochester.rr.com</a>
Dir Manuscripts	Harry Howe	245-5465	<a href="mailto:howeh@geneseo.edu">howeh@geneseo.edu</a>
Dir Yearbook	Jill Knittel	381-7350	<a href="mailto:jill@advantageprofessionals.com">jill@advantageprofessionals.com</a>
Dir Advertising	Mark Spatuzzi	381-7350	<a href="mailto:m spatuzzi@advantageprofessional.com">m spatuzzi@advantageprofessional.com</a>
Dir Newsletter	Allison Beard	232-6055	<a href="mailto:allison.beard@roberthalf.com">allison.beard@roberthalf.com</a>
Dir Publicity/Employment	Bill Hart	258-5620	<a href="mailto:bhart@rocheste.gannett.com">bhart@rocheste.gannett.com</a>
Dir Academic Relations	Kevin Bosner	245-5316	<a href="mailto:kbosner@asjfc.edu">kbosner@asjfc.edu</a>
Chair Corp/Acad Develop.	Cheryl Yawman	377-4433	<a href="mailto:cheryl@ccy.com">cheryl@ccy.com</a>
Historian	Ray Koenig	377-2838	<a href="mailto:ray30k@frontiernet.net">ray30k@frontiernet.net</a>

## BEEN THERE, DONE THAT? . . . YOU'RE HIRED!

### Survey: Industry Experience Outranks People Skills Among Competing Job Candidates

MENLO PARK, CA -- Personality may be a plus, but it won't necessarily land you the job. In a recent survey, **41 percent** of chief financial officers (CFOs) said industry experience is the factor most likely to tip the scales in an applicant's favor, while only **1 percent** of executives cited people skills. **Thirty-three** percent of respondents said individuals with software and technology expertise have an advantage.

The survey was developed by Robert Half International Inc., the world's first and largest staffing service specializing in the accounting, finance and information technology fields. It was conducted by an independent research firm and includes responses from 1,400 CFOs from a stratified random sample of U.S. companies with more than 20 employees.

CFOs were asked, "**If two candidates interviewing for an accounting or finance position had similar skills, which one of the following additional qualifications would you find most valuable?**" Their responses:

<b>Industry-specific experience</b>	<b>41%</b>
<b>Software/technology knowledge</b>	<b>33%</b>
Certification or advanced degree	15%
Multilingual skills	7%
International experience	3%
<b>Personality/people skills</b>	<b><u>1%</u></b>
	100%

"Executives value job candidates who understand the issues and challenges specific to their industries and who can contribute immediately to the company's success," said Max Messmer, chairman and CEO of Robert Half International Inc. and author of *Job Hunting For Dummies*<sup>®</sup> (John Wiley & Sons, Inc.).

Messmer added, "As organizations face mounting pressure to meet corporate governance regulations and ensure the security and integrity of their financial data, technical aptitude becomes particularly important. Employers seek accounting professionals who are proficient with the latest database applications and enterprise resource planning programs and also can collaborate with IT staff in implementing upgrades and systems conversions to increase operational efficiencies."



Certified Management Accountant Program  
Certified In Financial Management Program

**Forwarding Address Correction Requested**

Rochester Chapter Institute of Accountants  
PO Box 41152  
Rochester, NY 14604

**Send To:**

### 2006 - 2007 Key Contacts

Upstate Council President – Jack Lorenz                      716.372-3111                      [jlorenz@alcas.com](mailto:jlorenz@alcas.com)  
Member Services Representative – Kinsey Jenkins    800.638.4427 ext 1580    [Kjenkins@imanet.org](mailto:Kjenkins@imanet.org)  
**IMA National Website**  
**[www.imanet.org](http://www.imanet.org)**

### INFORMATION UPDATE (Please Print)

**Update your information online at [www.imanet.org](http://www.imanet.org)**

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Last Name \_\_\_\_\_ First Name \_\_\_\_\_ MI \_\_\_\_\_

New/Current Business

Name \_\_\_\_\_

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

New Home:

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

I prefer to stay with my present chapter \_\_\_\_\_. I prefer to affiliate with the \_\_\_\_\_ Chapter.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

(National requires your signature for any changes)

Please send all IMA correspondence to my: Business Address \_\_\_\_\_ Home Address \_\_\_\_\_

Please send this form to: **IMA Rochester Chapter PO Box 41152 Rochester, NY 14604**