

IMA: Serving Illinois manufacturers for 115 years, 1893-2008

The Illinois **Manufacturer**

www.ima-net.org

Winter 2008

John Deere Plow Works forge shop – Moline, Illinois – circa 1910

IMA founding member John Deere and his partners located the first plow factory on the Mississippi River in 1848. Seven hundred plows were built in that first year. By 1857 Deere was manufacturing 10,000 plows a year, with the average plow costing \$6 to \$9. The Plow Works was Deere's only factory until 1877. The factory site is now home to Moline's John Deere Commons area and includes the John Deere Pavilion and the John Deere Collectors Center.

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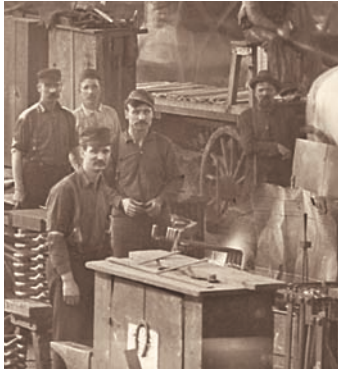


**PRAIRIE
STATES**

Leading at every level

Winter 2008

Founding members an important part of Illinois' rich history



In 1893, seven Illinois manufacturers joined forces to become the IMA. The manufacturers strongly believed in the need to organize and form one voice for manufacturing. Today, 115 years later, the IMA is still that voice and continues to be a powerful advocate for Illinois manufacturers.

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Cover image and photograph on page 14 courtesy of Deere & Company, Moline, Illinois.

**The Illinois Manufacturer is
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Mission Statement

The object for which the Illinois Manufacturers' Association was formed is to strengthen the economic, social, environmental and governmental conditions for manufacturing and allied enterprises in the state of Illinois, resulting in an enlarged business base and increased employment.

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Share your company news with IMA . . .

News information, press releases and articles may be sent to Stefany Henson, Editor and Director of Publications, Illinois Manufacturers' Association (IMA), 220 East Adams Street, Springfield, IL 62701, or email: shenson@ima-net.org.



A vital part of Illinois' history and a compelling presence at the Capitol today



Manufacturers face numerous challenges every day. Globalization and fierce competition require us to produce quality goods more efficiently and at lower prices.

As we begin our 115th year as the voice for manufacturers in Illinois, consider the impact IMA members have had on Illinois' history. From a small group of manufacturers who formed the IMA in Chicago in 1893, to the large, influential group we are today, things have changed, yet stayed the same. We're still the voice for Illinois manufacturers, and we still work diligently to ensure that Illinois remains a business-friendly environment. This has been a huge challenge in 2007, considering the antics of Illinois Governor Rod Blagojevich.

IMA members responded enthusiastically to our call for help to meet the challenges at the Capitol. As a result of IMA members' contributions of both time and money, we were able to air radio spots on more than 50 Illinois radio stations. The message expressed our deep concern and disappointment with the leadership of Governor Blagojevich. Some people considered this media blitz unnecessary and wondered why we did this. We did so because we could not stand idly by while the Governor attempted to destroy the economic viability of doing business in Illinois. On top of the already increased costs of energy and commodities, additional taxes are the last thing Illinois manufacturers need. As a result, the governor was thwarted in his attempt to impose excessive business taxes on IMA members.

In Governor Blagojevich's five years in office, there has been dysfunction, infighting, distrust, endless legislative sessions and self-serving leadership that have resulted in nothing positive for Illinois taxpayers. He did little or nothing to entice Honda or Toyota to locate facilities in Illinois, resulting in Indiana and Mississippi gaining those facilities and the jobs that accompany them. Illinois has lost more than 59,000 manufacturing jobs (59,300 as of October, 2007) since this governor's tenure in office.

Manufacturers face numerous challenges every day. Globalization and fierce competition require us to produce quality goods more efficiently and at lower prices. Increases in fixed costs for payrolls, providing healthcare and other benefits for workers, and keeping up with today's constantly changing technology contribute to deteriorating profit margins. Absolutely no assistance is forthcoming from this administration. It is our mission to change this bias.


We are proud of goods that are "made in Illinois." We will continue to take pride in our products and fight to maintain the excellent reputation of products "made in Illinois." Manufacturers should not be forced to endure belittling attacks from this governor. The Governor's own father worked in a steel mill, yet he makes no effort to ensure that Illinois remains a world-class manufacturing destination. Illinois deserves better. Manufacturers deserve better.

Consider IMA's founding members. They include Amsted Industries, Inc., Brunswick Corporation, Commonwealth Edison Company, Deere & Company, the Dial Corporation, Peoples Energy Services and the Tablet & Ticket Company. (You can read more about this influential group beginning on page 13.) From humble beginnings in 1893, to the influential group the IMA is today, our founding members are still the backbone of the association.

These members, and all of you, will continue to oppose this Governor's efforts to raise taxes, create social programs with no means to pay for them, and force jobs and businesses to locate anywhere but Illinois. And we will succeed. After 115 years as the voice of Illinois manufacturers, the IMA continues to be a force to be reckoned with. Stay involved with our efforts, and we will be successful in the future — representing the best interests of Illinois manufacturers.

Have a joyous holiday season and a peaceful and prosperous new year.

A handwritten signature in black ink, appearing to read "Greg Baise".



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A tale of two legacies

For more than six centuries, the word “**legacy**” has appeared in writing, first showing up in popular English literature around 1350. Depending on your source of information, the word’s origin is attributed to either an Anglo-French

or Medieval Latin beginning but generally can be defined as “items or a reputation left behind for future generations.”

Take a minute and think back to historical or popular legacies that exist today. Maybe you’re a sports

fan who reminisces fondly about the UCLA basketball juggernaut from the 1970’s that set the modern standard for college sports championships. Or maybe you’re currently witnessing the creation of Tiger Woods’ legacy on golf courses around the world. Baby boomers recall the remarkable and lasting legacies created by Elvis Presley and the Beatles that continue to be reflected in today’s music. Political and historical figures — ranging from Thomas Jefferson and Abraham Lincoln to Al Capone and Adolf Hitler — have left legacies and lessons, not all positive, for future generations to learn from.

Today, in Illinois, legacies are being created by Governor Rod Blagojevich and the Illinois Manufacturers’ Association that could have reverberations for generations to come.

Manufacturing and the Illinois Manufacturers’ Association have enjoyed a long and storied tradition in this state. Whether it was the Civil War, the Industrial Revolution, or the advent of the assembly line, Illinois manufacturing has played a key role in many major events in our nation’s history. During the height of the Industrial Revolution in 1893, a small but ambitious group of manufacturing leaders met in Chicago with the goal of creating one voice for manufacturing. Thus, the IMA was formed as the first manufacturing trade association in the United States.

Throughout our 115 year history, the IMA has advocated for a free enterprise system and promoted good public policy. This has benefited manufacturing companies and industry has thrived in Illinois. Over the past century, the IMA has been engaged in issues such as ensuring that women have the right to work (1893), the first Workers’ Compen-

see **LEGACIES** page 25



Scientific American, Smith & Wesson’s revolver factory, Springfield, Illinois, showing the processes of production — from the forging of the barrels and the stocking and milling rooms, fitted with power by means of belt and shafting, the rifling room and the fitting room. (Engraving — New York 24 January 1880)

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Constellation NewEnergy — Serving over 14,000 commercial & industrial customers

FASB delays effective date of Fin48 for nonpublic entities

On Thursday November 7, 2007 the Financial Accounting Standards Board (FASB) voted to defer the effective date of FASB Interpretation No. 48 (FIN 48) for nonpublic entities until years beginning after December 15, 2007. The Interpretation was originally effective for both public and nonpublic entities for fiscal years beginning after December 15, 2006.

FIN 48 requires companies to rigorously assess the merits of their uncertain tax positions taken on any tax return for any "open" tax year.

The delay was proposed because of concerns about the implications of FIN 48 on pass-through entities such as S corporations and partnerships. These entities are expected to encounter significant compliance hurdles when assessing the implications of FIN 48. Regardless of the delay, non-public entities will need the additional time to inventory, document, access and build a system to track and monitor uncertain tax positions. Adoption of FIN 48 can provide a clearer picture of your organization's overall tax exposure and enable your organization to better monitor and potentially reduce tax exposure, but it will take time.

What is an uncertain tax position

All companies seek to legitimately reduce their overall tax burden and minimize or delay cash outflows for taxes. Positions taken in tax returns may be well-grounded and in good faith, but with the complexities and varying interpretations of the tax law, these positions may not ultimately prevail. Complexity creates uncertainty regarding the actual benefit a company will receive from a position taken on its tax return. FIN 48 establishes a uniform process for determining whether the tax benefit resulting from a position taken on a tax return should be recognized in the financial statements of an entity.

Common examples of uncertain tax positions include characterizing gains or losses as capital gains or losses, claiming a tax credit, allocating income between jurisdictions (or not filing a return when a company believes it does not have nexus in a state or country), excluding income the company believes is tax-exempt, and taking a tax deduction.

Compliance deadline has been extended, but don't wait to start complying

For mid-sized companies without a large in-house tax department or the ability to dedicate multiple staff members to a special project, complying with this interpretation could prove daunting, especially for those that file in multiple states and countries.

FIN 48's aggressive timeline magnifies the problem. For calendar-year-end companies, FIN 48 is effective for 2008. Calendar-year companies that only issue year-end annual financial

statements are not required to adopt FIN 48 until they issue their financial statements at the end of 2008.

However, companies that issue GAAP financial statements more frequently, such as monthly or quarterly as required by their bank or by Securities and Exchange Commission (SEC) rules, must comply with FIN 48 for their interim statements as well. For these companies, the compliance deadline is fast approaching (or may already be here).

The FIN 48 approach

FIN 48 utilizes a two-step approach for evaluating tax positions. It addresses the recognition and measurement of income tax positions using a "more-likely-than-not" (MLTN) threshold. More-likely-than-not is defined as being more than 50 percent probable.

Step one: recognition. Under FIN 48, the FASB may not recognize a ben-

see **FASB** page 25



Constellation NewEnergy & Illinois Manufacturers' Association

Energy Load Response Seminar

See how Constellation NewEnergy's NewResponse Program can help your organization achieve economic, environmental and social goals.

Why Attend?

Understand the fundamentals of Load Response and how your business can earn economic incentives by reducing your electricity load (i.e., curtailment) at times when the electric grid is under stress. Learn first hand how other manufacturers are successfully implementing their Load Response programs.

Learn the Fundamentals of Load Response:

How does Load Response work?
Who can enroll?
What are my curtailment options?
How do I get paid?

When: Wednesday, January 16, 2008

Where: MUSEUM OF SCIENCE AND INDUSTRY
Columbian Room
57th Street & Lake Shore Drive
Chicago, IL 60637

Time: 10:00am - 2:00pm (Lunch Included)

RSVP: Contact Janie Stanley at 217.522.1240 ext. 3020
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for your business

Competition spurs innovative energy management solutions for Illinois manufacturers

How taking advantage of load response programs can be good for the bottom line and the environment

Last quarter's Energy Issues column presented an overview of the new Illinois Power Agency Act which was signed into law in August. A significant component of the Act was the creation of competitive customer classes which will be required to work directly with competitive energy suppliers to meet future electricity needs. This is great news to Illinois manufacturers seeking to achieve both short and long-term economic and environmental objectives in a rapidly changing and volatile energy marketplace. No longer anchored to the utilities' regulated electricity prices, the state's manufacturers can now take full advantage of the wide range of products and services that competitive energy suppliers are positioned to deliver.

In addition to creating competitive customer classes, the Act also commits Illinois utilities, ComEd and Ameren, to overseeing the design, development and filing of a demand response plan with the Illinois Commerce Commission and to begin implementing a cost-effective demand response program in 2009. Introducing a comprehensive demand response program to the region will help reduce stress on the electricity grid and the need for additional generation sources, while also preventing blackouts during times of peak demand. So, how does demand response work and what are the benefits to an individual manufacturer for voluntarily enrolling load in the program?

In essence, demand response creates a "virtual" peaking plant which can be called upon to deliver load to the grid to meet demand during peak periods. In this way, the ISO (independent system operator) har-

nesses the energy conservation efforts of its customer base rather than bringing older gas, oil or coal plants on-line to meet demand. At the individual facility level, these conservation efforts often reflect dimming lights and raising the set point on thermostats, or changing production schedules in some cases.

In the PJM power pool (MISO is offering a somewhat different program), commercial and industrial customers including manufacturing facilities, which demonstrate an ability and commitment to curtailing at least 100 kilowatts of electricity, can sign up to participate in an ISO-directed

demand response program through a competitive energy supplier such as Constellation NewEnergy. For smaller manufacturers or facilities that cannot solely meet the 100 kilowatt minimum requirement, it is possible to aggregate load reductions across multiple locations. There is an annual deadline for enrolling load into the program and the minimum commitment is for one year. Getting started requires that a facility be equipped with an interval meter capable of reading consumption in hourly increments and communicating with the ISO or responsible utility.

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"There is an annual deadline for enrolling load into the demand response program and the minimum commitment is for one year. Getting started takes five easy steps."

5 easy steps to enrolling in the NewResponse program

- 1 | Contact your business development manager at Constellation NewEnergy (CNE). If you aren't a CNE customer yet, please call 866.237.POWER or email loadresponse@constellation.com.
- 2 | A CNE energy expert may evaluate your organization's curtailment capabilities to determine opportunities and optimal strategies. This may include analysis of usage and an on-site evaluation.
- 3 | CNE will then calculate the appropriate curtailment commitment to be performed during an event that maximizes program benefits while minimizing any risks to your organization.
- 4 | CNE will enroll your committed load reduction in the Regional Load Response Program sponsored by your Independent System Operator (ISO) or utility.
- 5 | Where appropriate, CNE will work with you to install meters, enhance your energy management capabilities and complement your building automation system through installation of software and/or hardware to allow your organization to analyze usage, curtailment potential, and energy prices in real time via the Internet.

Peter Kelly-Detwiler is senior director of energy technology services for Constellation NewEnergy, a leading competitive supplier for commercial and industrial customers. He can be reached at peter.detwiler@constellation.com.

ILLINOIS ENERGY UPDATE: Illinois lawmakers and regulators place their trust in competitive electric markets.

The recent announcement by the Illinois Commerce Commission (ICC) that it was declaring ComEd's 100kW–400kW business customer class competitive confirms the fact that lawmakers and regulators believe a competitive electric marketplace is the best structure to serve the needs of Illinois' business customers. Pursuant to the ICC Order, all of ComEd's approximately 18,000 medium-sized non-residential customers were declared competitive as of November 11, 2007. These customers may continue to take ComEd's fixed price service through May 2010. Examples of customers in this group include small machine shops, fast food restaurants and small grocery stores. More than 50 percent of these medium-sized customers already have chosen alternative energy supply from one of 19 different suppliers. By law, all customers with peak demand from 100 to 400 kilowatts (kW) may be declared competitive once a minimum of 33 percent of this customer group is taking service from at least three competitive suppliers.

All of ComEd's large commercial customers with a peak demand of 400kW or greater were declared competitive in August with the passage of a settlement between Illinois utilities and lawmakers. More than 85 percent of ComEd's customers in this group already are choosing alternative suppliers. Examples of customers in this group include manufacturers, big box stores, large grocery stores, hospitals, and colleges. Ameren's large commercial customers with peak demand of 1MW or greater have also been declared competitive. ComEd customers over 400kW and Ameren customers over 1MW still on a fixed utility electric supply rate can stay on a fixed price service until May 2008, at which time they will need to switch to a competitive electric supplier or receive an hourly-priced default rate from ComEd or Ameren. Ameren customers with peak demand from 400kW to 1MW still on a fixed utility supply can stay on Ameren's fixed supply rate through May 2010.

JOIN THE IMA ENERGY PROGRAM:

IMA members looking to compare their electric supply options can go to www.newenergy.com/control and receive a free, no obligation rate quote.

COMPETITION

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For manufacturers seeking a real-time return on investment, enrolling in a demand response program is a smart business decision. The pay-back for participating can be measured in immediate savings. In exchange for enrolling load into the program, a participating manufacturer can begin earning compensation in the form of recurring monthly capacity payments simply for committing capacity to the program. In addition, participants receive an energy payment for their participation during an actual ISO-initiated event. This payment reflects either the going market price or a minimum price per megawatt-hour of the electricity curtailed during the event.

Although a common response to the PJM ISO's directive to curtail energy load is to fire up the back-up generators, there are increasingly more sophisticated and environmentally sound ways to limit energy consumption during peak times, as well as all year, which go well beyond dimming lights and adjusting temperature. This is where the new requirement to work with a competitive energy supplier has the potential to significantly alter the energy landscape. In fact, Illinois manufacturers, in partnership with a competitive energy supplier, can use the demand response paradigm to evaluate and measure electricity usage

and load throughout the entire production process. This information can be used to develop a comprehensive energy management program that is responsive to price signals throughout the year. In this respect, the initial commitment to enroll load in the region's demand response program represents only the first step on a path to participating more fully in the restructured energy market.

Most manufacturing facilities already have an automated management system in place to manage lighting, heating, ventilation and air conditioning throughout a facility from one platform. Working with a competitive energy supplier, load response metering and real-time market pricing can be integrated onto this existing platform. This added information can be used by an energy team to better shape and control usage patterns so as to take full advantage of the opportunities that exist in today's energy marketplace. These include:

- 1) Shaping load via control system upgrades and retrofitting.
- 2) Reducing load via efficiency and optimal consumption strategies.
- 3) Smoothing bandwidth via optimizing control strategies. (See "typical load curve" chart below.)

Fully integrated facilities are more intelligent facilities capable of doing much more than responding to mandatory curtailment demands. Leveraging demand response to

see **COMPETITION** page 12

Capacity Savings: Typical Load Curve

NewResponse Partner Program Mission Affect Load Shape in 3 Ways:



ENERGY BUDGET MANAGEMENT CASE STUDY: Philippi-Hagenbuch, Inc.

If there is one thing small manufacturing owners have in common, it's that they like to have control of their assets. After all, it's their money paying the invoices and their name over the front door.

LeRoy Hagenbuch is no exception. Hagenbuch is the co-founder and President of Philippi-Hagenbuch, Inc. Headquartered in Peoria, Illinois, Philippi-Hagenbuch is a premier supplier of off-highway haulage systems for mining, quarry, construction, waste, and power plant customers.

Hagenbuch is a hands-on manager, who is involved in everything from overseeing the procurement and inventory management of the raw materials — like high-strength, tempered, carbon steel plate — to the obtaining of more than 50 U.S. patents with corresponding foreign patents. So when he realized that Ameren CILCO's bundled rate structure and prices were going to change last year, he decided to take action. "We looked at the debacle brewing in Springfield and realized we had to do something about our electricity supply," said Hagenbuch, referring to the highly politicized rate relief debate that occurred as Ameren's 10 year rate freeze was ending. "We saw the freight train running straight for the canyon with no bridge in sight."

Hagenbuch admits that when he started shopping for an alternate electric supplier he was starting from the beginning. "We started looking around in June but because we were with the Utility for so long, we had no idea how to go about making an educated decision." Hagenbuch went to an IMA/Constellation NewEnergy PowerSeries seminar in Springfield and sent others on his team to one in Peoria; their goals were to get a better understanding of the facts surrounding Illinois' electric market restructuring and identify employable strategies for managing the company's energy budget.

After the seminars, Hagenbuch sat down with Rick Blankenship, a Constellation NewEnergy Business Development Manager, and they agreed on a fixed-price contract with



Left: LeRoy Hagenbuch, co-founder and President of Philippi-Hagenbuch, Inc.

Above: Philippi-Hagenbuch, Inc. HIVOL® Scrap Steel Rear Eject Body on a Komatsu® truck



a three-year term. "The fact that Constellation NewEnergy had been partnering with the IMA for so many years showed me that they were no flash-in-the-pan," said Hagenbuch, "and to me the IMA endorsement of Constellation NewEnergy meant a lot." "We did look at one or two other suppliers," he admitted, "but we felt the most secure working with Rick and an endorsed Fortune 125 market leader like Constellation NewEnergy."

Energy rate certainty was a top concern for Hagenbuch when he locked in the three-year rate for the 38 year old company. "With my rate secured for three years," he said, "the politicians and power companies can do whatever they want and it won't bother me." When it came to savings, Constellation NewEnergy is currently saving Philippi Hagenbuch approximately \$2,000 per year versus Ameren's Basic Generation Service (BGS). "It may not sound like a lot, but if you assume just a five percent return on the \$2,000, we would have to sell an extra \$40,000 worth of product," claims Hagenbuch.

The 60,000 square foot Philippi - Hagenbuch manufacturing facility processes approximately 250 tons of steel per month and has a fairly even electricity demand. The company usually runs single ten or eleven hour shifts, with occasional Saturday shifts. Most of the electricity is used

by the 18 dual MIG semi-automatic welders, the two electric arc plasma cutters, and the 250 ton and 750 ton brake presses (a new 2,000 ton brake press is set to be online soon).

Philippi-Hagenbuch has been an active IMA member for over 30 years and Hagenbuch says his company continues to receive ongoing value from the proactive association, especially from the IMA's Small Manufacturers' Action Council. Hagenbuch says the group meets five times a year and focuses topics and speakers on issues of importance to the smaller manufacturer. "The Small Manufacturers' Action Council gives the small manufacturer a voice alongside the larger firms," says Hagenbuch. Topics range from labor issues to healthcare and regulatory and legislative concerns. "Many small manufacturers have no idea what's going on in the electric market or how to make an educated energy buying decision," he says, "the IMA is the perfect place to find out what's important so you can make a decision and get back to running your plant."

If you would like to compare your electric supply options go to www.newenergy.com/control to receive a free, no obligation rate quote. Or contact Denise Haggerty at 312-704-8525 or denise.haggerty@constellation.com. ■


COMPETITION

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bring the energy supply side of the equation into focus provides up-to-the-minute views of energy usage as well as costs. In turn, this knowledge positions facility managers and energy teams to react to changes in the energy marketplace at any time by shedding load and adjusting consumption to maximize economic efficiency. As a result, manufacturers are able to shift electricity consumption from periods of high prices to periods of low prices and reduce overall energy costs in the process.

For facilities seeking to introduce automation systems into an existing facility, participating in a demand response program represents a significant return on the necessary up front investments. Making the strategic decision to direct the payments earned from participating in an ISO-directed demand response program into additional energy efficiency and energy conservation efforts contributes to decreasing overall energy use. Finally, load response solutions are particularly attractive to businesses that have already invested in intelligent building designs, and wish to leverage the full spectrum of the energy chain to maximize these energy investment decisions.

In today's competitive business environment, a successful manufacturing process relies, in part, on procuring goods at the optimum price and time. Manufacturers know first hand the importance of carefully managing all aspects of the supply chain. While this is possible with many raw materials, the volatile nature of today's energy marketplace presents its own unique challenges. Demand response, coupled with other energy efficiency programs, has proven to be an effective way to leverage a company's energy investments for maximum benefit. Participating in an ISO sponsored



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Can NewResponseSM Work for Your Business?

evaluation checklist	yes	no
1 My business is concerned with the financial impact of capacity markets.		
2 My business requires a significant amount of electricity to produce its products or services.		
3 My business can reduce consumption during grid emergencies.		
4 My business can curtail some electric load without impact.		
5 My business has backup generation to respond to reliability events.		
6 My business has hourly interval meters installed.		
7 My business has the capability to operate its facilities in real time.		
8 My business has a total electric peak demand of at least 1 MW.		

If you answered "Yes" to 5 out of the 8 statements, it would be worthwhile to explore your business' Load Response options. For more details on these and other NewResponse products, please call 866-237-POWER to speak with a Constellation NewEnergy Business Development Manager, send an email to loadresponse@constellation.com or visit our website at newenergy.com.



50% RECYCLED, 21% POST CONSUMER WASTE

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Constellation NewEnergy, a competitive energy supplier serving the Illinois manufacturing industry, can work with you to enroll load in the coming demand response program. To evaluate if demand response is right for your business, answer the questions above.

demand response program is one means of turning energy use into a profitable commodity. Equally important, demand response can be a vehicle through which to reduce future energy use which is good for the bottom line and the environment.

The timing couldn't be better for Illinois to restructure the energy market. Introducing both a demand

response program and new competitive customer classes will create a wide range of opportunities for manufacturers seeking to achieve both economic and environmental benefits. Manufacturers who successfully leverage this new energy paradigm to work in partnership with a competitive energy supplier have the potential to reap meaningful savings. ■

The Illinois Manufacturer

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Founding members an important part of Illinois' rich history

In 1893, during the height of the Industrial Revolution, a small, but ambitious group of Illinois manufacturers met in a dimly lit room in the Medinah Temple on Wells Street in Chicago. Their goal was to determine what manufacturers could do to influence the various laws and regulations proposed and passed in the Illinois General Assembly. The manufacturers strongly believed in the need to organize and form one voice for manufacturing. Beginning in 1893, and continuing today, 115 years later, that voice is the IMA.

Seven Illinois manufacturers were the first IMA members in 1893. Founding member companies included Amsted Industries, Inc., the Brunswick Corporation, Commonwealth Edison Company, Deere & Company, the Dial Corporation, Peoples Energy Services, and the Tablet & Ticket Company. Following is a brief overview and/or history of each founding member's business.

Amsted Industries, Chicago

Amsted Industries is a diversified manufacturer of industrial components serving primarily the railroad, vehicular, and construction and building markets. Amsted Industries was created as the American Steel Foundries (ASF) on June 26, 1902, with the merger of several steel companies operating eight plants from New Jersey to Illinois.

The company's first products ranged from 16-ounce cams to 38-ton ocean liner shaft bearings. ASF was not a steel producer, but rather a finisher of steel products. Steel entered the company's factories as raw ingots but left as finished products, which eventually included locomotive and boxcar frames, couplers, and axle assemblies.

During World War I, ASF was pressed into service manufacturing shell casings. By the end of the war, the company had produced more than a million of these casings.

While tied to the uncertain fortunes of the maturing railroad industry, company leaders reasoned that, even with no orders for new railroad cars, the market for repair and replacement was sure to be ongoing — freight car wheels would need to be replaced continually. In 1923 alone, the company turned out more than 1.5 million wheels.

In 1942, American Steel Foundries' built a war materiel plant in East Chicago that turned out, among other things, tank parts. Also that year, ASF acquired the Charles F. Elmes Engineering Works, a company specializing in steel engineering.

By 1945 ASF had poured 200,000 tons of cast armor — 26 percent of the country's total output during World War II. At the end of the war, however, the company was almost exclusively a producer of castings for railroad freight cars.

In an effort to diversify, ASF acquired the Diamond Chain Company of Indianapolis in December of 1950. Diamond, a manufacturer of bicycle and industrial roller chains since 1890, helped divert the company's focus on



Dustin E. McCoy, Chairman and Chief Executive Officer of Brunswick Corporation. Brunswick's first billiards table was produced in 1845 for a successful Cincinnati meat packer. Word-of-mouth promotion quickly brought requests for more tables.

the railroad industry.

As steam locomotives gave way to diesels, and as freight capacities increased, a demand arose for more durable railroad wheels. Griffin responded with a patented controlled pressure pouring method that was capable of producing superhardened wheels. Unable to keep up with demand for the wheels, Griffin constructed six wheel plants between 1952 and 1963.

Feeling that the company was sufficiently diversified to warrant a new, less specific name, Lanterman hired New York marketing consultants Lippincott and Margulies to develop a name that abandoned the word "steel" and "foundries." Settling on AMS, for American Steel, and TED, for Transportation Equipment Division — the company's largest operation — they recommended Amsted. The change became official on January 23, 1962.

Source: International Directory of Company Histories, Vol. 7. St. James Press, 1993.

Brunswick Corporation, Lake Forest

John Brunswick, who moved to the United States from Switzerland at the age of 14, started the Cincinnati Carriage Making Company in a small Cincinnati, Ohio, workshop in 1845. The product line expanded beyond carriages to include cabinets, tables and chairs. The Company's first billiards table was produced in 1845 for a successful Cincinnati meat packer. Word-of-mouth promotion quickly brought requests for more tables. Brunswick boasts, "If it is wood, we can make it, and we can make it better than anyone else can." This company became the Brunswick Corporation.

In 1957, Brunswick was first listed on the Fortune 500

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IMA HISTORY

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list. The Company also established The Brunswick Foundation around that time. The Brunswick Foundation supports causes and projects that complement the business interests of Brunswick Corporation and enhance the interests of the Company's employees and the communities in which they live and work.

In 1993, the company moved its world headquarters from Skokie, Illinois, to Lake Forest. They celebrated 150 years in business in 1995. In 2002, Brunswick opened a manufacturing plant in Reynosa, Mexico to build the Bayliner 175, one of the brand's most successful lines. Today, the plant also manufactures product for Bowling & Billiards.

Dustan E. McCoy has been Chairman and Chief Executive Officer of Brunswick Corporation since December 2005. Before that he served as President of the Brunswick Boat Group since 2000. During his tenure in that job, Mr. McCoy nearly doubled the size of the Boat Group, acquiring 13 boat brands and doubling sales from approximately \$1.3 billion in 2001 to \$2.8 billion in 2005.

Under his leadership, Brunswick broadened and augmented its boat line-up to one of the most extensive in the industry, offering boats for nearly every type of need and recreation. During that time, McCoy saw to the addition of a boat parts and accessories organization that now offers same- or next-day delivery to virtually every dealer and marine repair shop in North America.

Commonwealth Edison, Chicago

The Western Edison Light Company was founded in Chicago in 1882, three years after Thomas Edison developed a practical light bulb. In 1887, Western Edison became the Chicago Edison Company and Samuel L. Insull became president of Chicago Edison in 1892. In 1897, Insull incorporated another electric utility, the Commonwealth Electric Light & Power Company. In 1907, Insull's two companies formally merged to create the Commonwealth Edison Company. As more people became connected to the electric grid, Insull's company, which had an exclusive franchise from the city, grew steadily. By 1920, when it used more than two million tons of coal annually, the company's 6,000 employees served about 500,000 customers; annual revenues had reached nearly \$40 million. Commonwealth Edison survived the Great Depression, and after World War II, it received a new 42-year franchise from the city of Chicago.

Over the next three decades, the company known as "ComEd" opened several plants around the region and became the largest operator of nuclear power facilities in the United States. The company employed a workforce of more than 15,000 men and women in the Chicago area. With its rates subject to approval by state regulators, the company saw its annual revenues rise to roughly \$7 billion by the late 1990s, when it had about 3.4 million customers in the northern Illinois region.

In the post-World War II period, demand for energy in the form of gas and electric continued to soar. The Commonwealth Edison Company took a leadership role in becoming the first privately owned utility to operate a

nuclear power plant. In April 1960, the Dresden Station began generating electricity, inaugurating a building program that would eventually make Chicago the metropolitan area most dependent on this form of energy in the United States. In the gas business, deregulation at the national level has meant increased competition at the local level. Similar trends in government-business relations are opening markets for electricity. At the same time, however, mounting environmental problems resulting from ever-increasing energy use have engendered a new set of technological challenges and political controversies.

*Source: Encyclopedia of Chicago,
<http://www.encyclopedia.chicagohistory.org>*

Deere & Company, Moline

Deere & Company, founded in 1837 (collectively called John Deere), has grown from a one-man blacksmith shop into a corporation that today does business around the world and employs approximately 47,000 people. The company continues to be guided, as it has been since its beginning, by the core values exhibited by its founder: integrity, quality, commitment and innovation.

John Deere consists of four major business segments (agricultural equipment, commercial & consumer equipment, construction & forestry and credit). Those segments, along with the support operations of parts and power systems, are focused on helping customers be more productive as they help to improve the quality of life for people around the world.

John Deere is the world's leading manufacturer of farm equipment. The company offers a complete line of farming services and solutions with products primarily sold and serviced through the industry's premier dealer network. John Deere produces and markets North America's broadest line of lawn and garden tractors, mowers, and other out-



In sharp contrast to this issue's cover photo, above is John Deere Harvester Works, Deere's massive combine manufacturing facility in East Moline, Illinois. The company recently completed a \$32 million plant reorganization that is intended to improve the factory's material and manufacturing flow and reduce the time it takes to produce a combine by nearly 50 percent.

door power products. John Deere Landscapes provides irrigation equipment and nursery supplies to landscape-service professionals across the United States.

The company is also the world's leading manufacturer of forestry equipment and is a major manufacturer of construction equipment in North America. John Deere Credit is one of the largest equipment finance companies in the United States and has operations in 17 countries. It provides retail, wholesale and lease financing, and offers revolving credit and operating loans. John Deere serves customers in more than 110 countries, always abiding by World Trade Organization guidelines.

Dial Corporation, Montgomery

The Dial Corporation is a leading manufacturer of consumer products in the United States, with four core brands: Dial soaps, Purex detergents, Renuzit air fresheners, and Armour Star canned meats. Dial led the U.S. antibacterial soap market in 1997. A company of Henkel KGaA, based in Scottsdale, Arizona, Dial employs more than 2,300 people worldwide, and is organized into three core business units: Personal Care, Laundry Care, and Home Care. Dial products have been in the American marketplace for more than 130 years.

The Dial brand name was first given to a unique deodorant soap developed by researchers at the Chicago-based meat processing business of Armour & Company. Introduced in 1948, Dial featured a newly developed germicide that was believed to reduce up to 80 percent more of the bacteria found on the skin than other soaps. Said to provide "Round the Clock Protection," Dial was first advertised in the *Chicago Tribune*, on paper printed with scented ink. The innovative advertisement attracted a great deal of attention, and the soap achieved high sales from the onset. One Chicago store reportedly sold more than 4,000 bars in one day.

Dial soon became the leading deodorant soap in the country. In 1953 the company adopted a slogan — "Aren't you glad you use Dial? Don't you wish everybody did?" — that would continue to be used into the 1990s. In 1966 Armour announced that it would begin marketing aerosol can and roll-on deodorant products as well as shaving creams under the Dial brand name. Over the next five years, the new Dial products achieved record sales, and a shampoo was added to the Dial line. In 1971 construction was completed on a new plant for manufacturing Dial soap in Aurora, Illinois.

Source: *International Directory of Company Histories*, Vol. 23. St. James Press, 1998.

Peoples Gas & North Shore Gas, Chicago

For more than 150 years, Peoples Gas and North Shore Gas, the natural gas delivery companies for Chicagoland, have served the energy needs of more than one million residential, commercial and industrial customers in Chicago and 54 communities in Northeastern Illinois.

The companies are subsidiaries of Chicago based Integrys Energy Group, an energy holding company with utilities in Illinois, Wisconsin, Michigan and Minnesota and a non-regulated energy marketing business that sells natural gas and power to more than 125,000 customers in 23 states and three Canadian provinces.

Peoples believes that the collective efforts of businesses and residents will help Chicago achieve its goal to be the greenest city in the nation. Only solar, wind and nuclear power produce fewer greenhouse gas emissions than natural gas. The companies encourage energy efficiency as a



Peoples' employees and families volunteered for the fourth annual Team H.E.A.T. (Home Energy Assistance Together) event, during which they weatherized homes of low and fixed income residents to help them better manage their energy usage and contribute to protecting the environment.

way to stem the effects of climate change.

Peoples and North Shore Gas have adopted innovative green technology by using biodiesel fuels in company vehicles, hybrid vehicles to read customers' meters and investing more than \$1 billion since 1999 to continually maintain and upgrade their 6,000 mile natural gas delivery system.

Employees are the company's most valuable resource and the company is proud of their commitment to equal opportunity in hiring, developing and promoting employees and in our relationships in business and the communities we serve. I

The companies value their relationship with customers and are committed to the communities they serve. Peoples and North Shore Gas employees give 5,000 hours annually to volunteer initiatives initiated by the company. One such project is Team H.E.A.T. (Home Energy Assistance Together) during which employees weatherize homes of low and fixed income residents to help them better manage their energy usage and contribute to protecting the environment.

Tablet & Ticket Company, West Chicago

Bound for Chicago, Henry Willson left Toronto, Canada in 1870. Shortly after arriving and opening shop as the Tablet & Ticket Company, everything was lost in the Great Chicago fire in 1871. The company's early years were in the printing field, including dry good/pin tickets, labels and paper tablets. In 1895, along with the high rise buildings, came the need for building lobby directories. Directories were typically leased, with service contracts in place to provide replacement name strips. Tablet & Ticket still services directory locations dating back from the late 1890's.

Tablet & Ticket had the first patents for strip type building directories. Early units were found in the Manadnock, Reliance, Tribune Tower, Wrigley, Empire State buildings and thousands of others. By 1928, over 20,000 directories were in place. The first illuminated directory also came from Tablet & Ticket in 1940.

Today, Tablet & Ticket is still family owned, and committed to remaining the leader for custom directories, display cases and other products. ■



Illinois Manufacturer presents refund

By John A. Biek of Neal, Gerber & Eisenberg LLP

The Illinois manufacturer's purchase credit (MPC) is a valuable tax benefit that Illinois manufacturers and graphic arts producers (hereinafter referred to as "manufacturers") can earn from their purchases of sales tax-exempt machinery and equipment; then use to pay Illinois use taxes on their taxable purchases of "production related tangible personal property," such as research and development equipment. A manufacturer with expiring MPC (or one that failed to timely file the annual MPC report for the year in which it paid Illinois use tax on production related tangible personal property) should consider applying those MPC retroactively to recover a refund of the Illinois use taxes that the manufacturer paid to suppliers, or the Illinois Department of Revenue, on its prior purchases of qualifying production related tangible personal property. Correctly following these refund procedures will allow the manufacturer to salvage the value of its MPC.

Overview of MPC rules

Section 3-85 of the Illinois Use Tax Act (the "MPC Statute") provides that purchasers of sales and use tax-exempt manufacturing or graphic arts machinery and equipment earn MPC in an amount equal to 50 percent of the Illinois state use tax that the purchaser would have had to pay (at a rate of 6.25 percent) on its purchase of such equipment if the tax exemption had not applied. Unused MPC generally expire on December 31st of the second year following the year in which the MPC was earned. As a result of the short-lived repeal of the Illinois MPC program in 2003, MPC earned during tax periods through June 30, 2003 had to be used by October 1, 2003.

MPC are used to pay the 6.25 percent Illinois state use tax liability (or service use tax liability) that the manufacturer owes with respect to its purchases of qualifying production related tangible personal property. "Production related tangible personal property" is defined in the MPC Statute and Regulation Section 130.331 (the "MPC Regulation") to include (a) tangible personal property used or consumed in research and development activities, whether or not those activities occur at a manufacturing or graphic arts production facility; (b) tangible personal property purchased for incorporation into real estate within a manufacturing or graphic arts production facility; (c) fuels, coolants, solvents, oils, lubricants, cleaners, adhesives and other supplies and consumables used

Manufacturer's Purchase Credit and opportunities

LP

in a manufacturing or graphic arts production facility; (d) hand tools, protective apparel and fire safety equipment used or consumed in a manufacturing or graphic arts production facility and (e) tangible personal property used or consumed in a manufacturing or graphic arts production facility for purposes of pre-press or post-press material handling, receiving, quality control, inventory control, storage, staging and packing for shipping or transportation.

The concept of "production related tangible personal property" does have its limits, however, and the following items are not considered to be production related: office supplies, computers, desks, copiers and equipment used for sales, purchasing, accounting, fiscal management, marketing and personnel recruitment or selection activities, even if those activities take place within the manufacturing or graphic arts production facility. Production related tangible personal property also does not include trucks, trailers, motor vehicles, aircraft and watercraft or tangible personal property used or consumed in landscaping and for decorative or aesthetic purposes.

One of the conditions for earning MPC is that the manufacturer must report the amount of MPC earned to the Department on a Form ST-16 filed no later than June 30 following the calendar year in which the MPC was earned. The Form ST-16 captures the relevant information regarding the manufacturer's purchases of qualifying tax-exempt machinery and equipment that gave rise to the MPC, as well as the total amount of Illinois use taxes that would have been payable on those purchase transactions if they had not been tax-exempt. This June 30 dead-

line for filing the Form ST-16 is absolute (i.e., it cannot be extended by a waiver of the statute of limitations for the calendar year covered by the Form ST-16).

The manufacturer generally uses its MPC by presenting certification of the available MPC amount to its suppliers, on a Form ST-16-C or in the manufacturer's purchase order form, as payment of the Illinois use taxes that the manufacturer owes on its purchase of the production related tangible personal property for the supplier. The manufacturer is also required to report its use of the MPC on a Form ST-17 filed by June 30

The Department's auditors
may be unfamiliar with these
MPC refund procedures
and reject the retroactive
MPC refund claim as
untimely filed.

following the calendar year in which the MPC was used. The Form ST-17 sets forth the relevant information regarding the manufacturer's purchases of qualifying production related tangible personal property to which the MPC was applied and the amount of Illinois use tax that was paid by utilizing the MPC.

The failure to timely file the Form ST-16 or Form ST-17 can be fatal to the ability of the manufacturer to earn or use the MPC in that calendar year, as the case may be. The MPC Statute and MPC Regulation expressly state that "a purchaser that fails to file an annual *Report of Manufacturer's Purchase Credit*

Earned or an annual *Report of Manufacturer's Purchased Credit Used* by the last day of the sixth month following the end of the calendar year shall forfeit all

Manufacturer's Purchase Credit for that calendar year unless it establishes that its failure to file was due to reasonable cause." Neither the statute nor the regulation defines what type of fact pattern would establish reasonable cause for the failure to timely file a Form ST-16 or Form ST-17, but clearly this is not an argument that a manufacturer or graphic arts producer wants to have to make. Illinois Department of Revenue auditors have sometimes advised manufacturers that do not know how much MPC they earned or used in a particular calendar year to file a "zero" Form ST-16 or Form ST-17 by the June 30 deadline so that they can later amend the MPC report to provide the correct amounts of MPC earned or used during the calendar year covered by the report.

Refund opportunities from retroactive use of MPC

While many manufacturers are able to make use of their MPC as they earn them, it is not uncommon for manufacturers to pay Illinois use taxes on their purchases of qualifying production related tangible personal property to suppliers, or directly to the Illinois Department of Revenue through a direct pay permit, thereby postponing the use of the MPC for another day. If the manufacturer stops purchasing production related tangible personal property, for example, because it sells the business, the manufacturer may need to go back to its suppliers or to the Department to seek a refund of the Illinois use taxes the manufacturer paid on prior purchases
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es of production related tangible personal property. The same situation could arise if the manufacturer did not file a Form ST-17 in a timely manner for the calendar year in which the qualifying production related tangible personal property was purchased. Fortunately, the MPC Regulation provides two MPC refund procedures that can provide a solution to these types of predicaments.

First, the MPC Regulation allows the manufacturer to go back to its supplier and request a refund of the Illinois use taxes that the manufacturer paid with respect to prior purchases of production related tangible personal property made during tax periods that are still open under the applicable Illinois limitations period for refund claims. The MPC Regulation does not require the sup-

plier to accept such retroactive MPC certifications from the manufacturer, but if the supplier does agree to refund the Illinois use tax to the manufacturer, the supplier can claim credit for the refund payment by reporting the MPC amount on line 16a of the supplier's current Illinois sales/use tax return.

Second, the MPC Regulation provides that "manufacturers who self-assess Use Tax or Service Use Tax directly to the Department are not prohibited from reporting the use of Manufacturer's Purchase Credit (MPC) after the qualifying purchase of production related tangible personal property when those manufacturers or graphic arts producers have already paid the appropriate amount of Use Tax or Service Use Tax directly to the Department." In order to claim a refund of the Illinois use tax from the Department, the manufacturer must either (a) file an amended sales/use tax return or claim for credit with the Department for the open month that the produc-

tion related tangible personal property was purchased or (b) report the retroactive use of the MPC for the open month on line 16a of the manufacturer's current Illinois sales/use tax return. The manufacturer is also required to report the retroactive use of the MPC on a timely filed Form ST-17 for the calendar year in which the manufacturer decided to apply the MPC retroactively to the prior purchase of qualifying production related tangible personal property.

Notwithstanding what some of the Department's auditors apparently believe, the MPC Regulation provides an example confirming that the Form ST-17 on which the retroactive use of the MPC is reported does not have to be filed by June 30 following the calendar year in which the prior purchase of the qualifying production related tangible personal property was made. The Illinois Department of Revenue's 2002 *Practitioners' Questions and Answers* (which are available on the Department's web-



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site) provided a similar example in which a manufacturer was able to provide MPC certification in January 2002 retroactively with respect to an April 2000 purchase of production related tangible personal property.

Observations

Retroactive use of MPC probably never will be a widely adopted practice by Illinois manufacturers. It is usually easier for the manufacturer to utilize the MPC by presenting MPC certification to its supplier at the time the manufacturer purchases production related tangible personal property, thereby reducing the amount of Illinois use tax that the manufacturer pays in the first place. Manufacturers should be prepared, however, to make retroactive use of their MPC to obtain a refund of Illinois use taxes previously paid on purchases of qualifying production related tangible personal property when it is the most convenient (or only) way to use expiring MPC or MPC that was not reported on a timely filed Form ST-17 for the calendar year in which the prior purchases of production related tangible personal property were made. The Department's auditors may be unfamiliar with these MPC refund procedures and reject the retroactive MPC refund claim as untimely filed. With the proper explanation, however, the manufacturer should be able to obtain payment of its MPC refund claim, thereby deriving the intended benefit of the Illinois MPC program. ■

John A. Biek, a partner in Chicago-based law firm Neal, Gerber & Eisenberg LLP's Tax Practice Group, can be reached at 312-269-8485; or via e-mail at jbiek@ngelaw.com. Neal Gerber Eisenberg has been a member of the Illinois Manufacturers' Association since 2005.

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Stand Fast Packaging Products, Inc. subject of *Chicago Tribune* article on team-based leadership



From left: John Carman, Sr., CEO of Stand Fast Packaging Products, Inc., with his sons: John Jr., Operations Team Leader; Scott, Sales Team Leader; Jay, President and Keith, Marketing Team Leader.

In the September 24th edition of the *Chicago Tribune*, a profile of IMA member Stand Fast Packaging Products, Inc., an Addison-based boxmaker describes how the company shifted their management philosophy from the existing top-down management style to one of team leadership.

Chief Executive John Carman, Sr., the entrepreneur who started the company with a partner and a \$50 band saw in 1967, runs the company along with his four sons.

Following a five-day retreat facilitated by Architecture for Excellence, Inc., a Palm Bay, Florida-based consulting firm, John Carman, Jr., decided it was time to try the team-leadership method.

Success first came when the problem of managing inventory was put before the employees responsible for the job. The group emerged with a solution after four meetings, resulting in a reduction of \$100,000 in stored inventory from a total of about \$560,000.

A similar approach was used when the company decided to create a third shift, something that had been discussed previously. The leadership team interviewed candidates interested in being the third-shift leader, then let the leader put together a team. They worked together with leaders of the other two shifts, talked to workers, and put a third shift in place within two weeks.

Over time, the brothers, Jay, John Jr., Scott and Keith, modified their approach slightly, introducing their own rapid-improvement process to encourage problem-solving from those closest to the issue. The company now has 18 teams, each with their own mission and specific monthly objectives in five categories: profit growth, new products, quality improvement, organizational effectiveness and customer satisfaction.

John Sr., still occupies the corner office, but now defers more to his sons. "It's a little hard. I've had to delegate authority," he said. "Before, I was calling all the shots. Now, I'm spreading it around. It takes a little getting used to."

For John Jr., who oversees production, empowering workers to solve problems and run the units as if they were their own has been the difference between night and day. Ultimately, the transition to team-based leadership has helped the company better handle its growing business.



Manufacturing group, CPS school win business partnership award

Dan Swinney, executive director of the Chicago Manufacturing Renaissance Council, was chosen as one of three individuals nationwide to receive the National Career Academy Coalition's award for creating unique business partnerships to improve education. Swinney was presented with the award November 5th at the NCAC's 11th annual convention held in St. Louis.

"As the project manager for Austin Polytech, Dan has assembled a stellar coalition of business, labor and government partners to make this school a success," said Sue Klonsky, a member of Austin Polytech's Design Team.

Austin Polytech opened in September with a freshmen class of 145 students in the former Austin High School building on Chicago's West Side. The school, which has a curriculum focused on engineering and high-skilled manufacturing, has partnered with 26 small- to medium-sized manufacturing firms to provide mentoring, internships and career opportunities for its students.

Swinney also founded the Center for Labor and Community Research in Chicago in 1982. CLCR's groundbreaking study in 2001 in conjunction with the Chicago Federation of Labor called "Creating a Manufacturing Career Path System in Cook County" was the impetus for creating the Chicago Manufacturing Renaissance Council in 2005.

The CMRC is a coalition of business, labor, government and education leaders who have collaborated to design a curriculum to develop tomorrow's manufacturing leaders. The former chairman of the IMA Board, Glen Johnson of Oakley Millworks, is co-chair of the Council.



IMA Recycling Expansion and Modernization (REM) grant funds still available . . .

"Manufacturers are finding it increasingly difficult to maintain or increase profits . . ." according to an article on manufacturing.net.

The IMA can help through the **Recycling Expansion and Modernization (REM)** grant which covers 75% of the cost of a Solid Waste Assessment. With a nominal (\$5,000 maximum) cash match, your company can learn to reduce or eliminate solid waste streams and save thousands of dollars.

For more information, contact Judy Parker, IMA Director of Training, 217-522-1240, ext. 3036, or email jparker@ima-net.org.

Motorola names former U.S. DEA Administrator Karen P. Tandy to lead company's Global Government Relations & Public Policy Organization

Motorola, Inc. recently announced that Karen P. Tandy, former head of United States Drug Enforcement Administration (DEA), has been named senior vice president of Motorola's Global Government Relations & Public Policy Division. Ms. Tandy will serve as Motorola's top public policy spokesperson on issues related to global telecom policy, trade, regulation, spectrum allocation, and country relations.

Ms. Tandy will be directly responsible for development and execution of Motorola's global policy initiatives. Ms. Tandy's responsibilities will include creating business enabling strategies in priority countries, ensuring that country-specific governance requirements are met and operations are in compliance with local laws; overseeing lobbying efforts in support of Motorola's government customers; and influencing regulators worldwide on a range of issues.

"Karen's substantial international relations and government affairs experience as well as her policy understanding make her an ideal and logical fit to lead our government and policy team," said Gene Delaney, president of Government and Public Safety for Motorola's Enterprise Mobility business.

Ms. Tandy most recently served as Administrator of the Drug Enforcement Administration (DEA), a \$2.4 billion agency with approximately 11,000 employees across the U.S. and in 86 foreign offices. During Ms. Tandy's tenure, she met with many foreign heads of state, and expanded DEA's foreign presence, entering the first intelligence sharing agreements with China and Russia.

IMA member Motorola is known around the world for innovation and leadership in wireless and broadband communications.

EPA recognizes Sloan Valve Company and Johnson & Johnson as Green Power Purchasing Leaders

On October 22nd, EPA recognized 17 leading organizations that are taking voluntary steps to address climate change by purchasing green power and helping advance the development of the nation's green power market.

"America is shifting to a 'green culture', with more and more businesses understanding that environmental responsibility is everyone's responsibility," said Marcus Peacock, EPA's deputy administrator. "EPA commends the Green Power Leadership Award winners for making a long-term commitment to protecting the environment by purchasing green power."

The combined commitments of these leading organizations amount to nearly four billion kilowatt-hours of green power annually, which is the equivalent amount of electricity needed to power nearly 250,000 average American households each year. EPA also estimates that the combined environmental impact of these leading purchasers will avoid the equivalent amount of CO2 emissions of nearly 450,000 vehicles each year.

This year's Green Power Leadership Awards included IMA member Sloan Valve Company of Franklin Park in the Green Power Purchasing category. An IMA member since 1980, company president Chuck Allen also served on the IMA board of directors for 12 years.

IMA member Johnson & Johnson was also recognized as a "Green Power Partner of the Year."

Green power is generated from renewable resources such as solar, wind, geothermal, biogas, biomass and low-impact hydro. Green power sources produce electricity with an environmental profile superior to conventional power technologies and produce no human-caused greenhouse gas emissions. Purchases

of green power also help accelerate the development of new renewable energy capacity nationwide.



IMA holds legislative roundtables



IMA's Mark Denzler (left), Rep. Bob Flider (D-Mt. Zion-center) and Rob Carney, Manager of Illinois Governmental Affairs for Caterpillar, discuss legislative business.

Three Legislative Roundtables were held this fall by the Illinois Manufacturers' Association. IMA member companies Motorola and Caterpillar opened their doors for dozens of manufacturers to interact with state policymakers.

Roundtable events have been held for several years around the state and give participants the opportunity to exchange ideas and concerns on how statehouse actions affect Illinois' manufacturing environment. Often, these discussions lead to innovative proposals that are subsequently introduced as legislation in the General Assembly.

If your company would like to host a Legislative Roundtable, contact the IMA's Mark Denzler, Vice President of Government Affairs and Membership at 800-875-4462, ext. 3008.



Bison Gear & Engineering Corporation's Skilled Workforce Program

Classes begin for Manufacturing Skill Standards Council training at College of DuPage

Bison has collaborated with a team of local leaders along with the College of DuPage, to develop the Skilled Workforce Initiative, to assist

(continued on page 24)

IMA Board seats five new members

The IMA Board of Directors elected five new members at the September 14th Board meeting in Oak Brook. Kevin Callis, Karen Kurek, David J. Rintoul, Karla Olson Teasley and Mark D. Weber will serve on the IMA Board for three years or less. Here is a brief introduction.

Kevin Callis, Vice President— Operations, State Farm Insurance Great Lakes Zone



Kevin Callis joined State Farm in 1992 as an agent in Springfield, Illinois. He was named agency field consultant there in 1997,

and became agency administrative assistant in the enterprise technology office at corporate headquarters in May, 2001. In December, 2001, he was promoted to assistant vice president, public affairs, then to executive assistant to the Chairman's Council in 2006, and to Vice President—Operations in 2007.

He is an active supporter of his community and charitable organizations, and currently serves on three Boards of Directors. Board positions in addition to the IMA include the State Farm Classic, an PGA tournament supporting charities throughout central Illinois; the Abraham Lincoln Presidential Library Foundation and St. Jude Hospital—Midwest Affiliate.

Prior to joining State Farm, Callis was active in Illinois politics as field representative for former Governor James R. Thompson. Other past positions included public information officer for the Illinois Department of Natural Resources, field representative for the George Bush, Sr. for President campaign, assistant to the director of the Illinois Department of Natural Resources and assistant to the Illinois Secretary of Transportation.

Karen Kurek, Managing Director RSM McGladrey



As head of RSM McGladrey's Manufacturing & Wholesale Distribution practice in the Great Lakes business unit, Karen Kurek

oversees more than 200 professionals providing audit, tax and consulting services to over 1,500 manufacturing and wholesale distribution clients in Illinois, Indiana and Wisconsin.

She is a Certified Public Accountant, a member of the American Institute of Certified Public Accountants (AICPA) and a member of the Illinois CPA Society. Kurek also serves on the Board of Advisors of the University of Southern California's Leventhal School of Accounting. A graduate of the University of Illinois, Kurek holds a Bachelor of Science degree with highest distinction in Accounting.

She recently received the 2005 U.S. Small Business Administration "Women in Business Champion of the Year" award for the state of Illinois and the Midwest Region. In 2005, she was named as one of the "Influential Women in Business," by the *Business Ledger*; and one of five "Women to Watch" by the Illinois CPA Society.

David J. Rintoul, General Manager Granite City Works, United States Steel Corporation

David J. Rintoul is General Manager of Granite City Works, United States Steel Corporation's integrated steelmaking operation in Granite City, Illinois.

Rintoul began his steelmaking career in 1979 in plate and strip rolling and finishing operations at Algoma Steel Corporation in Sault Ste. Marie, Ontario, where he rose to the position of superintendent. In 1993, he joined Rouge Steel Corporation in Dearborn, Michigan, as a superintendent. Rintoul moved to Acme Steel Company in Riverdale, Illinois, in 1995 as a manager at the company's Compact Strip Plant. He became General Manager-Compact Strip Plant in 1997 and General Manager-Steel Manufacturing in 1999, a position he held until being named Vice President-Operations at North Star BlueScope Steel in 2001. In 2005, Rintoul became Vice President-Operations at BlueScope's Butler Manufacturing Company in Kansas City, Missouri, his last position before joining U. S. Steel Corporation. (*photo not available*)

see **IMA BOARD** page 24

Stefany Henson is editor of *The Illinois Manufacturer* magazine. She may be reached at 217-522-1240, Ext. 3017 or email shenson@ima-net.org.

Send the IMA your company news so that we may share it with other IMA members. Email: shenson@ima-net.org, or mail to Editor, TIM, 220 East Adams St., Springfield, IL 62701

Be on your best holiday behavior

Michelle and her husband, Dan, planned to attend her company's holiday party. It was her first year attending, and they were looking forward to making the best impression. Unfortunately, they made some serious mistakes. First, they forgot to RSVP to the party. Michelle's regional manager, Stephen, the host was forced to bring in additional seating to accommodate them. In addition, Michelle and Dan brought their hosts a gift of wine. However, they didn't realize that Stephen and his wife abstained due to their religious beliefs. At the end of the evening, Dan ended up having too much to drink, and accidentally spilled red wine on the carpet. Instead of getting off on the right foot, these mistakes damaged Michelle's reputation back at the office.

The key to success when attending any office function, event or party is preparation and planning. This maybe the ideal opportunity to meet someone who can influence your career, so take advantage. Here are some etiquette guidelines to follow:

Attending office parties: Yes, you should attend. At least make an appearance and find the host or hostess as soon as possible to extend your thanks for the invitation. Don't make an obvious exit, but try and work the room as much as possible before you leave. Never tell anyone you're leaving because you have another party to attend. It will give the impression that the other party is better and you are only here because you need to make an appearance.

The best rule for attending is to arrive on time or within 15 minutes of the designated start time. Your host may have announcements or food presentations scheduled throughout the evening, which

would be geared around the starting and ending time of the event. You don't have to be the first to arrive and you don't want to be the last to leave. Gauge your time to fit the activities and the size of the crowd. If the crowd is larger, it is much easier to depart without notice. But if it is an intimate dinner or party, you may be required to remain for most of the evening.

Don't talk only about business. If you are at a neighbor's home for their annual pool soiree, don't come with a car full of portfolios or brochures. Parties are networking

opportunities, so leave it at that. You can approach someone to set up a future meeting and exchange business cards, but leave the brochures and proposals at the office. Before the party, prepare by reading the newspaper or watching the news. Be familiar with the events calendar of your city. You'll always have something to talk about if you stay in-the-know. If you're on the shy side, just remember to ask questions. People love to answer questions about their families, work, hobbies, etc.

When you attend a function in a
*see **BEST BEHAVIOR** page 26*



Colleen Rickenbacher, CMP, CSEP, CPC is a business etiquette expert and author of "Be on Your Best Business Behavior," and the forthcoming, "Be on Your Best Cultural Behavior." She helps clients stand out by improving manners, image and communication skills. With her past experience in event planning, as well as her skills in etiquette, Colleen helps companies such as FedEx, Microsoft and Marriott polish their image for increased profits. For information on her speaking, training or books, visit: www.colleenrickenbacher.com or call: 214-341-1677.

with the shortage of finding qualified personnel in the manufacturing industry. The benefit of the program is that it offers a solution and helps prepare entry level workers to be effective in their positions by acquiring the skill sets necessary.

The classes meet weekly for 12 weeks and the curriculum includes a variety of skills, such as, applied math and manufacturing practices, blueprint reading, hand tool usage, and employment, life and safety skills.

The program runs from October 29 to December 19, 2007. Upon successful completion students receive a portable certificate from MSSC—Manufacturing Skill Standard Council reflecting their skills and will be interviewed by partnered manufacturing companies for employment.

Founded in 1960, IMA member Bison Gear & Engineering Corp. designs and manufactures fractional horsepower electric motors, gear motors and gear reducers used in

industrial and commercial OEM applications worldwide. Bison's strong engineering tradition and designs, based on Robusticity™ principles, offer products with up to twice as much torque in the same package size as competitors. Bison employees over 220 associates in its St. Charles, Illinois facility which produces gear motors and reducers in parallel shaft and right angle configurations, as well as AC and DC motors, for applications where dependability and long lifetimes are important.



George Vincent appointed to Nanophase Board

Nanophase Technologies, a technology leader in nanomaterials and advanced nanoengineered products, announced that George Vincent has been appointed as an independent director to Nanophase's board effective

November 6, 2007.

Mr. Vincent is Chairman and Commercial Development Officer of The HallStar Company, the parent company of several businesses involved with chemical innovations, manufacturing and distribution (he recently stepped down after serving as CEO for twenty years). The Company, headquartered in Chicago, specializes in material science and markets its products worldwide. Mr. Vincent currently serves as Board Chairman of the Illinois Manufacturers' Association. In the recent past, he served as a Director of the American Chemistry Council. He is also a past President of the Chemical Educational Foundation and a past Chairman of the Chemical Industry Council of Illinois. Mr. Vincent has worked in the chemical industry for thirty-five years with General Electric Company, FMC Corporation and The HallStar Company.



IMA BOARD

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Karla Olson Teasley, President Illinois American Water



Karla Olson Teasley is President of Illinois American Water. Illinois American Water provides reliable, high quality

water and/or wastewater services to more than one million people in 125 communities across Illinois. In this role, Teasley reinforces and strengthens customer, regulatory and local government relationships, drives operational and financial results, and is the principal external contact for American Water in Illinois.

Prior to joining American Water, Teasley was Vice President of Louisville Water Company in

Kentucky. In this role, Teasley's responsibilities included customer contact functions, business development, capital budget and infrastructure planning, and pipeline design and construction.

Earlier, Teasley served as Vice President and General Counsel of Florida Water Services (aka Southern States Utilities, Inc.), providing in-house legal services with heavy involvement in regulatory affairs and business development activities. Teasley serves on the board of the Leadership Council of Southwestern Illinois, and is a member of the Illinois Business Roundtable, the American Water Works Association (Illinois Section) and the American Bar Association.

Mark D. Weber, President Environmental Products Group, Federal Signal Corporation



Mark D. Weber is President of the Environmental Products Group for Federal Signal Corporation. He is respon-

sible for leading four North American divisions and two international divisions with over \$410 million in revenues. Prior to joining Federal Signal in 1996, Weber served as Director of Advanced Midrange Manufacturing at Cummins Engine Company.

Weber is a member of the Board for the Environmental Research and Education Foundation, an organization committed to building a bridge with those interested in advancing solid waste management practices. He is also a member of the United Way's Manufacturing Committee. ■

LEGACIES

Cont. from page 6

sation Act (1911), the proposed Deep Water Act (1929), and passage of tort reform and the Statute of Repose (1995). Other issues such as taxes and fees, energy, and environmental regulations are dealt with on almost a weekly basis.

While the IMA has built a strong legacy of helping manufacturing companies for more than a century, the hostile actions undertaken by Governor Rod Blagojevich in the past five years threaten the viability and survival of industry in Illinois.

At a time of increased competition in the United States and around the world, Governor Rod Blagojevich proposed a \$9 billion gross receipts tax — the single largest tax increase in Illinois history — to fund his massive expansion of state government. With a tax of 1.85 percent on every stage of production, the manufacturing sector would have been devastated.

At a time when the state faced an unprecedented \$42 billion long-term deficit and the IMA called for fiscal

restraint and cuts to balance the budget, the Governor proposed a new three percent payroll tax to raise billions of dollars for a universal health care program — a program that is entirely too big and too expensive.

Preaching “reform and renewal,” Governor Blagojevich strode into office blasting the ethical lapses of his predecessor. However, to date, Governor Blagojevich has refused to support ethics reform that would ban “pay-to-play” politics and his office is reportedly the subject of numerous federal investigations.

Even the *Chicago Tribune*, in its October 28 editorial, noted that “his (Blagojevich) is a legacy of federal and state investigations of alleged cronyism and corruption in the steering of pension fund investments to political donors, in the subversion of state hiring laws, in the awarding of state contracts, in matters as personal as that mysterious \$1,500 check made out to the governor’s then-seven-year-old daughter by a friend whose wife had recently been awarded a state job.”

Manufacturing is at a crossroads in Illinois, divided by those that want

to restore the luster to manufacturing and the state’s chief executive officer, who seems fixated on destroying the state’s business sector and saddling our children and grandchildren with mountains of debt. Despite the loss of 200,000 jobs in the past decade, including more than 55,000 during Blagojevich’s tenure, manufacturing continues to employ 675,000 workers and contributes 13 percent of the state’s Gross Domestic Product. It remains a backbone of the Illinois economy.

Fortunately, the IMA and the manufacturing community have been successful in defeating many of Governor Blagojevich’s anti-business proposals. As the legislative battle rages in Springfield, the IMA continues its tradition of excellence. We’re standing tall, thanks to the thousands of manufacturing companies over the past century that have faced the challenges and responded to adversity. As we celebrate our 115th anniversary in 2008, I have no doubt that the IMA’s tradition and legacy will continue to grow.

Thank you for your strong and ongoing involvement in the IMA . . . here’s to another 115 years! ■

FASB

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enefit related to an uncertain tax position in the financial statements unless it is MLTN (more than 50 percent probable) the position will be sustained based solely on its technical merits.

Step two: measurement. The tax benefit of a qualifying position is measured as the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with a taxing authority. This poses significant challenges in evaluating tax positions in various state, local and foreign jurisdictions.

Consider the example of “Company A.” Company A takes a \$100 research-and-development credit on its federal income tax return and reduces its taxes paid for the year by \$100. Management believes its research-and-development expenditures meet all the criteria to qualify for the entire credit. However, based on past history of similar tax credits, the Company’s tax officials believe there’s just a 40 percent likelihood that, if the company was audited, the IRS would allow the entire credit. They believe there is at least a 51

percent likelihood the IRS would allow \$80 of that credit. FIN 48 would allow the Company to recognize that \$80 tax benefit in its financial statements. The remaining \$20 would appear as a liability in the Company’s financial statements.

Prior to FIN 48, Company A officials might have arrived at their \$80 prediction (or some other amount) using various thresholds of probability they deemed appropriate. Likewise, they might have reported the \$20 liability in various ways within the company’s financial statements. FIN 48 establishes a uniform approach.

FIN 48 does not require companies to restate previously issued financial statements for liability adjustments required because of its adoption. Instead, the cumulative effect of the change may be presented as an adjustment to the company’s beginning retained earnings in the year of adoption.

Choosing a partner

While some midsized companies will have the time and internal resources to comply with FIN 48, others will need to seek outside assistance. Publicly traded companies needing outside help must be aware of SEC independence rules

limiting the assistance the company’s independent auditors can provide.

If you choose to select an external partner to help you meet FIN 48 requirements, experts offer the following tips.

- Start your search as early as possible. Many other companies will be seeking similar help to meet the same tight deadlines.
- Ensure your partner is well-versed in GAAP as well as in the tax laws and tax case history of each state and country where your company does business.
- Select a partner who can facilitate communication between your auditors, tax professionals and other external parties. As with any new ruling, it will likely take some time to determine all the documentation requirements and ensure best practices. The more all the players communicate up front, the less likelihood there is of unpleasant surprises down the line.

FIN 48 is applicable to all entities whether they are privately owned, publicly traded or not-for-profit organizations. Be certain that your organization can comply with this far-reaching interpretation. ■

BEST BEHAVIOR

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person's home or even in a restaurant as a guest, the food may be free but it's not your last meal. Drink and eat moderately. Consuming food and drink from the time you arrive until you leave may be the last time you are invited. You can partake in both, but the key is moderation. Your time should be spent mingling with guests. It can be difficult to carry on a conversation with a prospective client or the president of your company when you have a drink in one hand and a plate of food in the other. Mingle and then ask a client or the person you just met to join you for a drink or some food.

When people think of buffets, they think of all the food they can possibly eat. Keep in mind you can go back again, but don't stack your plate so high you need help. If the entire table is going through the buffet line, try to start at the same time. When at least two or three people have returned to the table, you can begin eating. It is not necessary to wait for the entire table to return. When you are ready to return to the buffet, leave your plate at the table so the wait staff will take it away. Always start with a clean plate each time you return for more food.

You should always bring a gift when invited to someone's home for the holidays, or any time of the year. The exception to this rule is when you have a get-together weekly or monthly. Bring something that you know the host and hostess would enjoy. If you are not familiar with their home or décor, then stay on the safe side with a bottle of wine, candles or a small non-personal gift. If you do present them with wine, make sure they drink alcohol and don't expect them to open the bottle of wine immediately. Food is always good to either complement their presentation or to be enjoyed after the party. Avoid bringing flowers the night of the party because it might involve the hosts stopping to place them in a vase, or it may interfere with their selection of decoration. Send flowers the following day.

The holidays can be tricky with gift giving and various celebrations and religious beliefs. Who do you give a gift, how much do you spend, what happens if you receive

a gift and do not have one in return?

1. If you are exchanging gifts in the office with all but a few, avoid exchanging them at the office. Instead, meet after work, and do not talk about your gifts in the office.
2. Do you give your boss a gift? Not necessarily. It becomes a contest of who gave what and how much did they spend. The boss can give gifts to the employees, but it is not necessary to reciprocate. A nice card showing your appreciation is always welcome; or giving something homemade, such as cookies or artwork is acceptable. Another nice gesture is getting your co-workers together to purchase a gift for the boss.
3. Be respectful of traditions and religious beliefs. This does not mean you have to exclude people from holiday parties and gift giving, but give them the option to participate. Office festivities and holiday cards should state "Happy Holidays," "Holiday Greetings," or "The Best for the Season."
4. Always personalize your holiday cards. If your company name is embossed or printed at the bottom of the card, a signed name or names should still apply. If possible, handwrite the address instead of using labels and use holiday stamps, instead of the meter.
5. Have a few gifts in reserve. A gift certificate to the local bookstore could come in handy; a few candles in gift bags could save you

an embarrassing moment. If you receive a gift with nothing in give in exchange, do not apologize for not having a gift; just be extremely appreciative and follow-up with a nice thank-you note.

Be careful in your gift giving to clients. Your intention should be a gift they will enjoy and appreciate, not a lavish or outrageous gift that will "outdo" the competition. The gift should be sent to the office and should be business appropriate. Check with the client's assistant for their likes and dislikes. Certificates to a nice restaurant or bookstore, or their favorite shop, are very appropriate and enjoyable. If more than one person from your office is sending this customer a gift, make sure you check before sending duplicate gifts.

When you receive a gift or are invited to a party, a thank-you note should be sent the next day, or at least within a week. The handwritten note only needs to be a few lines thanking them for the specific gift or invitation. Do not include a company brochure or any other pieces of printed material. It is a thank-you note and not a ploy to get more business.

Always be on your best behavior, no matter what the situation. By remembering the proper ways to dress and socialize, you may be doing more than just building your contacts. You could be making some of the most important connections of your career at the next event or party you attend. ■



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**For information, contact Judy Parker, IMA Director of Training
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2008 IMA Holiday Report



www.ima-net.org

Illinois Manufacturers' Association

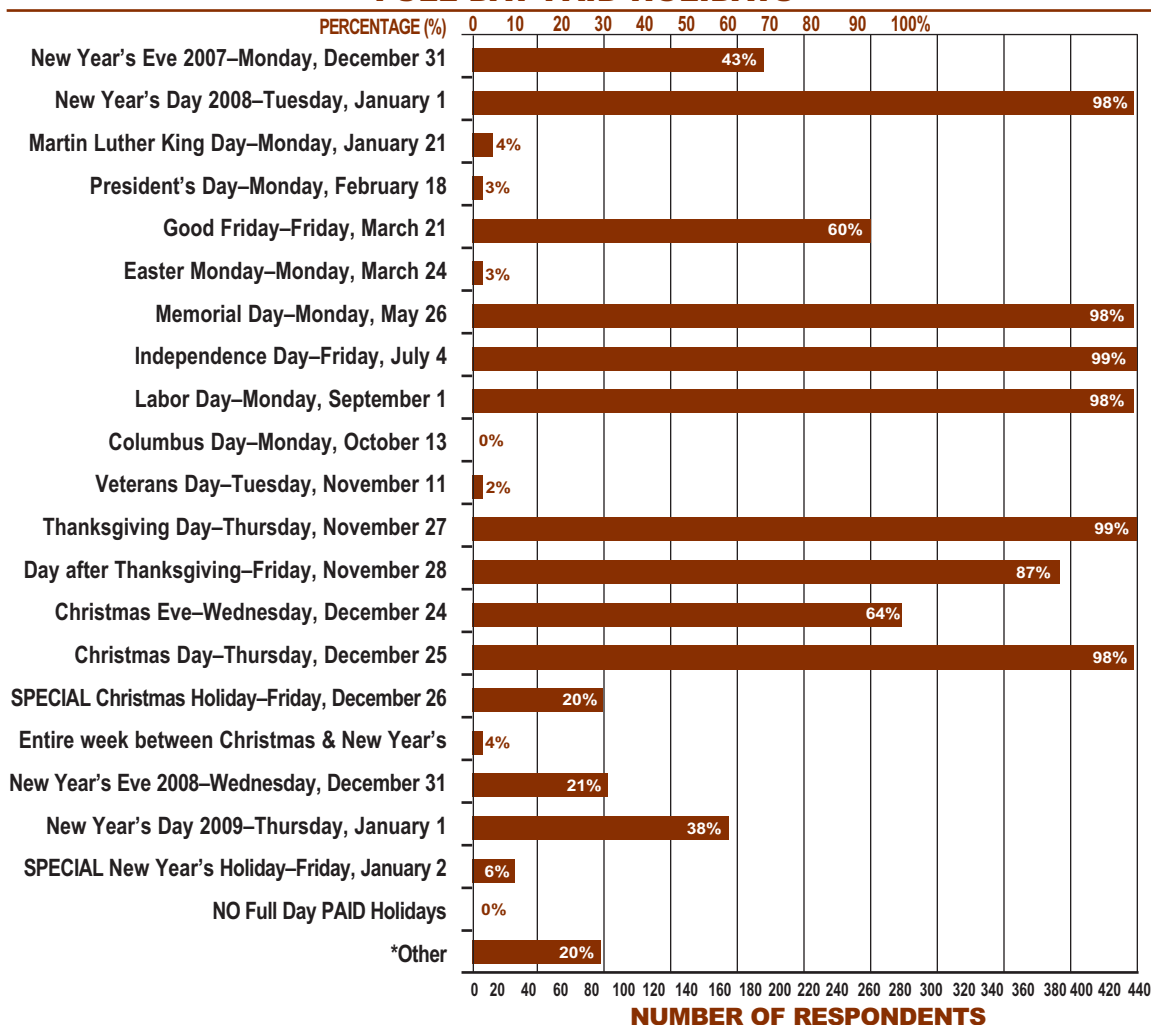
The **IMA's Annual Holiday Report** highlights employers' plans on select holidays throughout the year. This year's survey was conducted from August 10-31, 2007 and applied to the 2008 calendar year. Four questions were asked ranging from total number of paid days off to a breakdown of full or half day paid holidays, and on which days the member company is actually closed throughout the year. Nearly 450 IMA members responded. These are the results.

The majority of respondents provide at least 10 full day paid holidays per year, including New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and the day after Thanksgiving, Christmas Eve, Christmas Day, and one day of the employee's choice.

How many paid holidays do you provide your employees (not including personal days)?

6 or fewer days	19	4%
7 days	36	8%
8 days	67	15%
9 days	91	20%
10 days	152	34%
11 days	54	12%
12 or more days	26	6%
Total	445	100%

FULL DAY PAID HOLIDAYS



*Of the 20%, 72% grant 1-3 floating holidays of the employee's choice, 23% grant 1-3 floating holidays of the employer's choice.

2008 IMA Holiday Report published by the Illinois Manufacturers' Association

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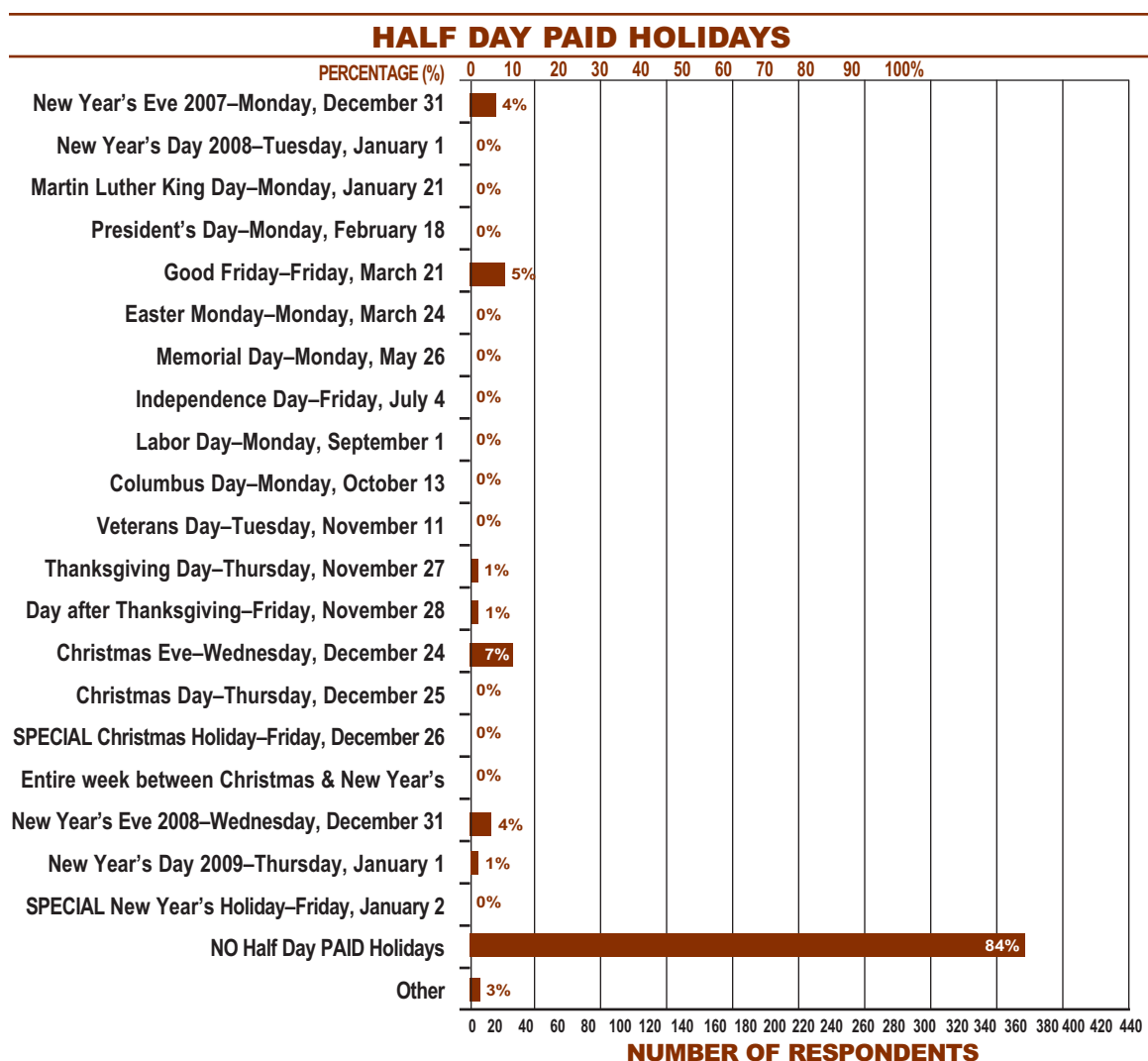
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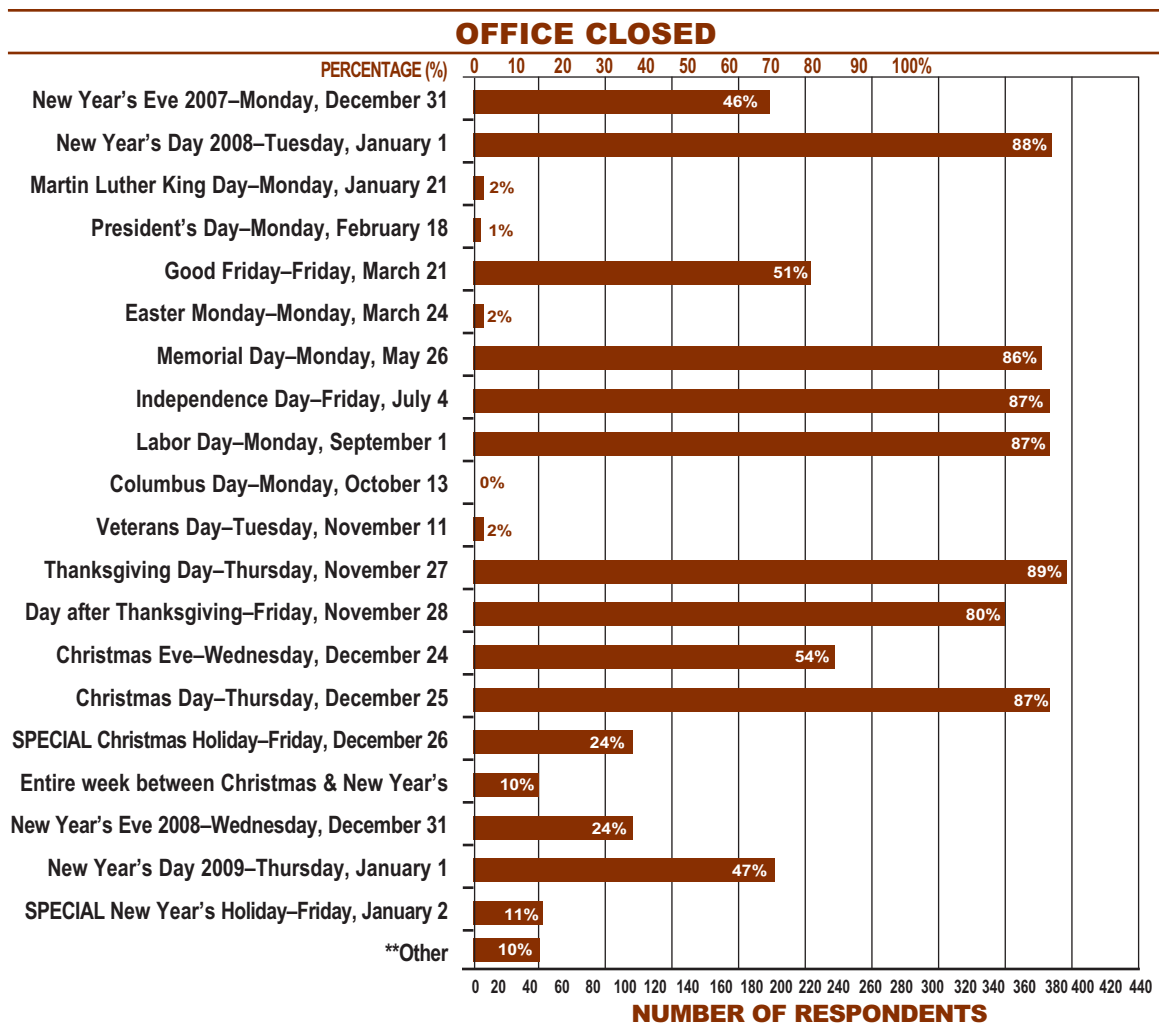
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Historically many manufacturing plants continue to operate with skeleton crews or reduced shifts on paid holidays. However, this does not always represent the majority. The percentage of respondents who actually close down operations completely on certain holidays is shown at right:

New Year's Day	88%
Good Friday	51%
Memorial Day	86%
Independence Day	87%
Labor Day	87%
Thanksgiving Day	89%
Day After Thanksgiving	80%
Christmas Eve	54%
Christmas Day	87%

Less than two percent of respondents close down on non-traditional holidays such as Martin Luther King Jr. Day, Presidents' Day, Easter, Veterans Day, and New Year's Eve. Only ten percent (10%) of respondents actually shut down operations between Christmas and New Year's.





***Of the 10%, 40% close on floating holidays determined by the company, 32% never close, and 20% close for various other reasons.*

Thanks to all those who responded for making this report possible. If you have any feedback regarding additional information you might like to see in next year's report, or have questions, please contact Donna Rogers, SPHR at 800-875-4462 x3007 or email drogers@ima-net.org.

The IMA's **2007-2008 Benefits Report** contains data on employers' plans for a variety of different benefit plans in addition to holiday information. The IMA's **2006 Compensation Report** contains actual wage rates for 188 job descriptions related to manufacturing.

To order your full copies of the IMA's **2007-2008 Benefits Report** and/or the IMA's **2006 Compensation Report**, contact Janie Stanley at 800-875-4462 x3020 or email jstanley@ima-net.org.

New IMA members

ALPHA GEAR DRIVES, INC.

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OLD SECOND NATIONAL BANK

Yorkville

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Effingham

UNION IRON, INC.

Decatur

IMA & MIT 2008 Calendar of events

JANUARY 2008

January 7, 2008

IMA-MIT Event: Kanban/Pull System/Inventory Reduction, Decatur Public Library, 130 N. Franklin Street, AE Staley Room, Decatur
or

January 8, 2008

IMA-MIT Event: Kanban/Pull System/Inventory Reduction, DePaul University, 150 W. Warrenville Road, Naperville

A key component of most Lean Manufacturing strategies, this one-day Kanban workshop incorporates basic skills necessary to participate in Kanban implementation. Kanban automates manufactured and purchased parts inventory cycles to reduce unwanted inventory and create waste-free processes.

January 10, 2008

IMA-MIT HR Event: Conducting Your Own HR Audit, DePaul University, 150 W. Warrenville Road, Naperville

If you would like to determine your organization's effectiveness within the HR function, identify any restraining forces that affect the achievement of company goals and strategies, or identify any potential compliance issues that can affect a company's defense in an employment practices and policies case, then this is a "must attend" program for you. Learn to conduct an HR Audit. For all Human Resources professionals and anyone involved in HR-related activities.

January 17, 2008

IMA-MIT Event: Effective Presentation Skills DePaul University's O'Hare Campus, 3166 River Rd., Des Plaines

Learn to create and articulate a clear and concise message, respond to questions effectively. Let us provide you with the skills and tools needed to deliver a winning presentation.

January 21, 2008

IMA-MIT Event: Problem Solving-8D, Decatur Public Library, 130 N. Franklin Street, AE Staley Room, Decatur
or

January 22, 2008

IMA-MIT Event: Problem Solving- 8D DePaul University, 150 W. Warrenville Rd., Naperville

Designed to demonstrate effective problem solving methods, this workshop focuses on root cause analysis, cause and effect diagrams, five "Why" techniques, team oriented problem solving and containment measures.

January 25, 2008

IMA-MIT Event: Change is Inevitable: Success is Optional, DePaul University's O'Hare Campus, 3166 River Rd., Des Plaines

Develop techniques and strategies to lessen the stress of change and facilitate maximum productivity during change events. Participants will complete a Personal Development Plan for successfully transferring key program teachings back to their workplace.

January 30, 2008

IMA-MIT HR Event: Behavior-based Interviewing, DePaul University, 150 W. Warrenville Rd., Naperville

Learn how effective behavior-based interviewing can be to get the right person on the job! Learn to develop an interview guide that targets the correct skills, knowledge and attitude needed for each position. For all Human Resources professionals and anyone involved in HR-related activities.

FEBRUARY 2008

February 8, 2008

IMA-MIT Event: Essential Leadership Skills for Newly Promoted and Frontline Supervisors, DePaul University's O'Hare Campus, 3166 River Rd., Des Plaines

This fast-paced, one-day workshop will provide you with the skills to build better working relationships, develop a leader's perspective, and establish realistic performance goals for employees.

February 20, 2008

IMA-MIT HR Event: Conducting Effective Performance Appraisals, DePaul University, 150 W. Warrenville Road, Naperville

This session provides tools and information to assist you in successfully managing employees' performance. Learn the mechanics of the performance review process and take away samples that can be implemented in your organization. Learn why documentation of performance throughout employment is important and how to tie the salary review process to the performance review process. For anyone responsible for conducting performance appraisals.

February 25, 2008

IMA-MIT Event: Lean Manufacturing: Quick Start, Decatur Public Library, 130 N. Franklin Street, AE Staley Room, Decatur
or

February 26, 2008

IMA-MIT Event: Lean Manufacturing: Quick Start, DePaul University, 150 W. Warrenville Road, Naperville

Designed to help participants quickly initiate team oriented on-going lean activities, this workshop includes instruction on Lean terms and definitions, waste identification and analysis, team organization and choosing Lean tools for waste free processes.

For IMA events, visit <http://www.ima-net.org/calendar.cfm> for more information, pricing, etc., and a more complete listing of IMA offerings.

For IMA-MIT events, visit <http://www.ima-net.org/MIT/open.cfm> for more information, pricing, etc., and a more complete listing of MIT offerings.

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