

graduate of Sarasota High School and trained at the Art Institute of Pittsburgh. He was a U.S. Army Air Corps veteran of World War II.

In 1950, he rejoined V.T. Hamlin, the creator of the comic strip "Alley Oop," whom he had briefly worked with prior to the war. He took over sole production of the cartoon in 1970 and created both the art and continuity for the strip until entering semi-retirement in 1991. Upon retirement he turned his attention to the fine arts and painting, working mostly with oils, and won several awards for his work.

Dave Graue will be dearly missed by his family, friends, members of the community, and countless "Alley Oop" fans around the country. Dave will be remembered for the special Christmas cards he sent to all his friends, cards that showcased his artistic talents. His last one commemorated the September 11th terrorist attacks on America.

I know my colleagues join me in expressing sympathy to Dave's family: his loving wife, Eliza B. Graue, sons Jeff and Dan, daughter Karin Dowdy, seven grandchildren: Jordan Dowdy, Griffin Dowdy, Kelen Dowdy, Kristin Graue, Lauren Graue, Shannon Graue and Cian Graue.

HONORING THE LIFE OF MASTER
SERGEANT JEFFERSON DONALD
DAVIS

HON. WILLIAM L. JENKINS

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. JENKINS. Mr. Speaker, I rise today to ask the Congress to honor the memory of Master Sgt. Jefferson Donald "Donnie" Davis, an American hero.

Master Sgt. Davis was killed in action in Afghanistan on December 5th while participating in Operation Enduring Freedom. He was a member of the Army's 5th Special Forces Group stationed at Fort Campbell, Kentucky.

Yesterday, Master Sgt. Davis was buried with full military honors near his birthplace in Watauga, Tennessee. He had made a career out of the military, serving in Korea, the Middle East during Operation Desert Storm, Somalia, and Afghanistan.

It is the ultimate sacrifice when a soldier dies for his country. We are able to enjoy the freedoms we have today because of men like Master Sgt. Davis and the hundreds of thousands of Americans who have given their lives in the fight for American principles over the past 225 years. Master Sgt. Davis knew the particular risks of being a Green Beret and gladly accepted them. He was aware of the immediate dangers faced by those men, the elite fighting soldiers that this country depends upon in times of crisis. Time and time again, Master Sgt. Davis answered the call of his country, left his family and home, and served with distinction wherever he was sent.

Master Sgt. Davis was a professional soldier, a man who had earned the respect of his fellow soldiers, and he was remembered fondly by all whom had come to know him over the 39 years of his life. He was also remembered locally as the kind of young man that every parent wants his or her son to be like.

I know I speak for the entire Congress when I extend sympathies to Master Sgt. Davis' wife Mi Kyong, his children Cristina and Jesse, his

parents Lon and Linda, and the rest of his family and friends who are grieving during this difficult time.

When the terrorists struck our country, our President made the difficult but appropriate decision to respond with our military. Throughout history, in any conflict involving American troops, Tennesseans have volunteered to serve. They have fought and died in every corner of the world to protect freedom. Master Sgt. Davis answered the call of his country, and his death will forever inscribe his name on the roll of heroes who have made the ultimate sacrifice, giving their life in order to protect the lives of others. His efforts should remind us all that the liberties we enjoy do not come without a price. Let us always remember these costs, and always remember Master Sgt. Jefferson Donald Davis.

COMMENDING ST. CHARLES
SCHOOL IN LIMA

HON. MICHAEL G. OXLEY

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. OXLEY. Mr. Speaker, I would like to bring to your attention the care and concern that students at St. Charles School in Lima, Ohio are showing for children in Afghanistan.

The students in Lima learned about the desperate condition of Afghanistan's children. Through no fault of their own, the children of this war-ravaged nation are facing a hard winter without many of the basic necessities of life. Their families often must struggle just to find their daily food.

St. Charles School students took the initiative and collected \$1000 to donate to the Afghan Children's Fund at the White House. They presented the check to my office during a school assembly. I, in turn, will make sure that the donation is delivered to President George W. Bush.

Since the events of September 11th, the President has said many times that the United States is at war with terrorists—not with the country of Afghanistan, and certainly not with its innocent children. It is my hope that Afghanistan's new government will devote itself to building a peaceful society where children are able to lead normal lives free of war and hunger.

The donation by the students at St. Charles School will bring comfort to needy children a half-world away. I commend them for the generous spirit that they have shown during this season of peace and goodwill.

HONORING THE BARBARA
MASHBURN SCHOLARSHIP FUND
AND THE BARBARA MASHBURN
SCHOLARSHIP SINGERS

HON. JOHN BOOZMAN

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. BOOZMAN. Mr. Speaker, I rise today to honor the Barbara Mashburn Scholarship Fund and the Barbara Mashburn Scholarship Singers.

Recently, the Barbara Mashburn Singers gave three very patriotic and festive holiday

performances in the Third District of Arkansas. These singers and their foundation have traditionally been special invited guests of the White House in several previous Christmas seasons. However, the events of September 11th and the recent Executive Order closing the White House to public events this Christmas has led the foundation to use their vocal talents back home in Arkansas instead by performing at three different Northwest Arkansas locations to honor the victims of September 11th and our nation.

The Barbara Mashburn Foundation, as the only vocal music scholarship program of its kind in the nation, was formed in 1993 by Dr. James and Barbara Mashburn of Fayetteville. The Foundation, funded entirely through donations, fundraising events, grants and an annual gift by the founders, the Mashburns themselves. Patrons of these events have told me of the excellent job these young people have done in promoting patriotism during this holiday season.

On this day, when we remember the importance of the holidays before us and the resurgence of patriotism in this country, I would like to salute the Barbara Mashburn Singers for their efforts to promote the well-being of our nation. We don't often see individuals with foresight and personal sacrifices as the Mashburns have displayed. They continue to invest their personal time and finances to mentor a new generation of contemporary musicians, vocalists and performers. Each of the Barbara Mashburn Foundation Scholarship students gains much more than a musical scholarship, these students take part in leadership conferences; attend financial seminars and luncheons on manners; prepare and meet budgets and they become goodwill ambassadors through the promotion of their positive lifestyles and the role music can play in everyday life.

Mr. Speaker, I ask my colleagues to join with me today in honoring the great tradition of the Barbara Mashburn Scholarship Foundation and its talented singers. Their usual performance at the White House this Christmas season will certainly be missed. May they soon return to Washington, DC and the White House Christmas celebrations of future years, and may they continue to serve as role models for the young people of America.

INTRODUCTION OF BILL TO CLARIFY
TAX TREATMENT OF CERTAIN
ENVIRONMENTAL ESCROW
ACCOUNTS

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from California, Mr. BECERRA, together with my colleagues, Mr. BOEHLERT from New York and Mr. COYNE from Pennsylvania, in introducing a bill intended to clarify the tax treatment of certain environmental escrow accounts. The provisions in the bill would encourage prompt and efficient settlements with the Environmental Protection Agency ("EPA") for the clean-up of hazardous waste sites.

Currently, there is some uncertainty in the tax treatment of certain "settlement funds"

which are, in effect, controlled by the EPA, in their role of resolving claims under the Comprehensive Environmental Response, Compensation and Liability Act of 1980 ("CERCLA"). This uncertainty may prevent taxpayers from entering into prompt settlements with the EPA for the cleanup of Superfund hazardous waste sites and reduce the ultimate amount of funds available for cleanup of such sites.

Under our bill, if certain conditions are met, the EPA (U.S. government) will be considered the beneficial owner of funds set aside in an environmental settlement fund account. These conditions include the fund being: (1) established pursuant to a consent decree; (2) created for the receipt of settlement payments for the sole purpose of resolving claims under CERCLA; (3) controlled (in terms of expenditures of contributions and earnings thereon) by the government or an agency or instrumentality thereof; and (4) upon termination, disbursed to the government or an agency or instrumentality thereof (e.g., the EPA). If such conditions are met, the EPA will be considered the beneficial owner of the escrow account for tax purposes and the account will not be considered a grantor trust for purposes of Sections 468B, and 671–677 of the Internal Revenue Code.

These escrow accounts, which are established under court consent decrees, are a necessary tool to enable the EPA to carry out its responsibilities and resolve or satisfy claims under CERCLA. Under these types of consent decrees, the EPA should be considered the owner of such funds for Federal tax purposes.

Due to the uncertainty as to the proper Federal income tax treatment of such government-controlled funds, taxpayers may be hesitant to promptly resolve their claims under CERCLA by contributing to the settlement funds. One of the underlying purposes of CERCLA is to ensure prompt and efficient cleanup of Superfund hazardous waste sites. This goal is being frustrated by the existing uncertainty in the tax laws.

The bill resolves these uncertainties and expedites the cleanup of Superfund hazardous waste sites by treating these escrow accounts as being beneficially owned by the U.S. government and not subject to tax. We urge our colleagues to join us in cosponsoring this legislation.

AMONG MY SOUVENIRS

HON. SAM JOHNSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. SAM JOHNSON of Texas. Mr. Speaker, I submit the following article by Kay Blythe Tracy, Ph.D.:

Americans now are inspired and united by every musical note of "God Bless America." But back in the sixties, we were a nation in discord, singing many different tunes. Rodgers and Hammerstein wrote songs of Camelot, while Pete Seeger asked, "Where have all the young men gone?"

The story I'm going to tell you today is about what happened to one of those young men. This story began in the sixties, when POW/MIA bracelets were conceived as a way to remember missing or captive American prisoners of war in Southeast Asia. Traditionally, a POW/MIA bracelet is worn until the man named on the bracelet is accounted for, whether it be 30 days or 35 years.

I bought my bracelet in 1970 for \$2.50. It has, "Lt. Col. Samuel Johnson, April 16, 1966" engraved on it. I wore the bracelet faithfully for many years, but eventually took it off and put it away. But every time I opened my jewelry box, I saw it. And every time I saw it, I was saddened, and I thought of Lt. Col. Johnson, and I said a little prayer.

The bracelet led to my first foray into the wonderful world of e-Bay, the on-line auction service, where I listed it for sale. I thought that anyone who would buy it would treasure it and it would be out of my sight, out of my mind. To my surprise, bidding on the bracelet was brisk.

On the seventh, and final, day of the auction, my husband George asked me if I knew what had happened to Col. Johnson. "No," I replied. "I never wanted to know." But George went to the Internet, and returned with information. Of the more than twenty-five hundred POWs, and the three to six thousand MIAs, only 591 men returned. My brother did not. After spending seven years as a prisoner of war, Sam Johnson did.

I was so happy I cried.

When I contacted Congressman Johnson's office, his aide, McCall Cameron, told me that he and Mrs. Johnson were on vacation with their grandchildren.

Grandchildren! More tears.

Congressman Johnson said he would very much like to have his bracelet. So, I cancelled the e-Bay auction, and today I am returning this souvenir. In the words of Randy Sparks, "A million tomorrows will all pass away, ere I forget all the joy that is mine today."

And in my own words, I say to Sam, finally, "Welcome home."

To Dr. Tracy, I say, "Thank you. We will never forget. God bless you."

COMMEMORATING THE RETIREMENT OF SUE GALBREATH-SLY

HON. MICHAEL M. HONDA

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. HONDA. Mr. Speaker, I rise today to recognize the outstanding career of Principal Sue Galbreath-Sly. She is set to retire at the end of this academic year from a long and distinguished life in the field of education. Currently serving in her eighth year as principal of the Julia Baldwin Elementary School, Mrs. Sly, as the students call her, started teaching in 1960. Nearly forty-two years later, Mrs. Sly has served as an educator in three states—Kentucky, Ohio, and California—at both the elementary and secondary levels, in the classroom and as an administrator.

Sue Galbreath-Sly began her career as a teacher in Kentucky in 1960, and the spirit of teaching has remained strong in her to this day. Visiting the principal's office at Baldwin Elementary today, one might wonder if it is a classroom because it is always filled with students seeking Mrs. Sly's guidance and friendship. She successfully presents herself to her students as just another teacher; however, she is anything but "just another teacher." Rather, she is the best kind of teacher, seeing her educational mission as a year-round job—spending weekends chaperoning students to various competitions, fairs, and conferences and recruiting students for summer enrichment programs.

Throughout her long career as an educator, Mrs. Sly has been recognized for her excellence not only by her students, but also by her fellow professionals. She has received numerous awards, both as a teacher and a principal. In fact, just last year, her school won the 2000 California Distinguished School Award, a true testament to her exceptional stewardship.

Not only does Mrs. Sly help develop and educate our youth, but she also works to develop her fellow educators. For example, she currently serves as a mentor for new principals and an advisor to the teacher credentialing program. She is also active in community outreach, expressing her philosophy eloquently: "We must expand the four walls of our school site and guide children to take advantage of every learning opportunity." As a teacher at Baldwin Elementary, my wife, Jeanne, has benefited from Mrs. Sly's holistic approach to education. As a fellow long-time educator myself, I express my deep respect and sincere admiration for Sue Galbreath-Sly and her life's work.

LT. GEN. JOHN M. PICKLER, U.S.
ARMY

HON. JOEL HEFLEY

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. HEFLEY. Mr. Speaker, I attended the retirement parade for Lieutenant General John Pickler. It was a sad day for the Army as they were losing one of their best to the retired roles. It was also a sad day for me personally as over the years John and his wife Karen have become close friends. I rise today not, however, to remark on the retirement of a great soldier but to thank him for a lifetime of service to our country.

General Pickler leaves the Army after over 36 years of dedicated service to our Nation and the soldiers that he loves. His biography is distinguished.

Lieutenant General John M. Pickler assumed the duties of the Director of the Army Staff on 17 August 1999.

A native of Chattanooga, Tennessee, General Pickler was graduated from the United States Military Academy, West Point, and commissioned in the Field Artillery on 9 June 1965. He was awarded a Master of Science in Physics from the University of Virginia in 1971.

Prior to assuming duties as the Director of the Army Staff, he served as Chief of Staff, United States Army Forces Command, Fort McPherson, Georgia; Commander, Fort Carson, Colorado and Deputy Commanding General, III Corps; Deputy Commanding General, XVIII Airborne Corps and Fort Bragg, North Carolina; Commanding General of Joint Task Force Six, Fort Bliss, Texas; and Assistant Division Commander (Support), 4th Infantry Division (Mechanized), Fort Carson, Colorado.

General Pickler has held a wide variety of Field Artillery positions from battery through corps, culminating as the Chief of Staff, III Corps Artillery and the Director of Plans, Training and Mobilization, Fort Sill, Oklahoma.