Department of Fire/Rescue are no exception and on behalf of everyone who has ever needed their services, I thank them for their devotion to duty.

I ask that my colleagues join me in offering heartfelt congratulations to the members of the Clinton Township Department of Fire/Rescue for 50 years of outstanding service. I know that they will continue to serve the public with pride, dedication, and professionalism.

WORLD WAR II COMMEMORATIVE COMMUNITY CEREMONY

HON. MARCY KAPTUR

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Ms. KAPTUR. Mr. Speaker, on August 26 the citizens of Toledo held a ceremony in commemoration of World War II. I was privileged to participate in that ceremony to honor the 70 million strong allied nations who achieved that victory. We honored in particular the 405,000 Americans who gave their lives in that struggle, our 671,000 wounded, and the 16 million who served abroad and on the home front. It was a moving ceremony, Mr. Speaker, and I ask that the remarks of the participants be included here in the CONGRESSIONAL RECORD:

WORLD WAR II COMMEMORATIVE COMMUNITY CEREMONY

We are here today as free citizens, as the heirs of true patriots. It is especially fitting to commemorate together this 50th anniversary of Allied victory in World War II, and that we publicly pay tribute to the 400,000 dead Americans, 671,000 wounded, the 16 million who served in that war, and the over 70 million Allies who united in a struggle for freedom.

I am pleased to tell you that the final site selection for our nation's World War II Memorial to be located in Washington, DC will be made by the first of October. Ground for the Memorial will be broken on November 4, 1995, a dedication which will kick off a week of celebrations and remembrance—of allied victory in Europe, in the Pacific, and in North Africa and the Mediterranean.

The soon-to-be-built World War II Memorial in our Nation's Capital, which took five years of hard work to gain passage through Congress, will serve as a permanent memorial to the veterans of that war which preserved liberty in this generation. The memorial will also stand in tribute to the homefront families and civilians who served this nation in myriad ways. It is a memorial to the men who captained neighborhood drilling in blackouts, to ''Rosie the Riveter'', to all of the men and women who kept our country running while so many others were overseas, to everyone who bought a War Bond, who planted a Victory Garden, who carefully utilized ration cards for gasoline and food. And it is a memorial to our nation's truest legacy: the children born after the war, and their children, and their children, and on into the 21st century.

In one way or another America will always be fighting against some form of tyranny, and for the rights of men and women to live in freedom and with dignity. We are reminded of the lofty words in America the Beautiful, ''those heroes proved in liberating strife who more than self their country loved, and mercy and sacrifice more than life.'' We are reminded of how great our debt is to those who went before, and what a real responsibility it is to measure up to them, to plan and work for our secure and free future, and that of our children.

During this second half of the twentieth century, our country led the world into the nuclear age and tamed its awesome power. Our nation built the Hoover Dam and harnessed the powers of the oceans and the waters. Ours is still the finest health care system in the world even with its shortcomings. Social Security gives our senior citizens dignity in retirement. In the last 50 years, American lifted half of the nation out of poverty and built a middle class.

The Statue of Liberty, Mother of Exiles, boldly remains a beacon of hope to the world's dreamers seeking sanctuary on our golden shores. She observes us today as the sons and daughters of those who faced a darkened world, with tyranny triumphant, and beat back the global forces of darkness to enshrine the rule of law. Our forbearers preserved the inalienable rights of each person and enlarged freedom for the majority. They forged an industrial and agricultural giant, prosperous and democratic, unknown in all the history of humankind. In things great and small, they affirmed again and again their fighting faith that tomorrow would be better than today, that they could make it so.

We, the children of freedom, must rededicate ourselves to bettering America and charting a new course for a new century.

We must infuse the spirit of America—our liberty and our nationhood—with a renewed optimism such as Carl Sandberg captured when he eloquently penned, ''I see America, not in the setting sun of a black night . . . I see America in the crimson light of a rising sun, fresh from the burning, creative hand of God. I see great days ahead, great days possible to men and women of will and vision. . . . ''

In remembrance of those years of World War II and in recognition of all that has passed in the 50 years that followed the peace of the Spring and Fall of 1945, I am honored to present to Lucas County Commission President Sandy Isenberg this award, conferred by the President of the United States and the U.S. Department of Defense, designating Lucas County, Ohio as a World War II Commemorative Community.

REMARKS BY REV. GEORGE M. RINKOWSKI AT WORLD WAR II COMMEMORATIVE COMMUNITY CEREMONY

To all assembled here, today, and to the whole Nation! A Benediction is a blessing. We, the United States of America, have been wonderfully blessed during the course of our history. But, we have been a blessings to the world at large and to many nations individually. As we commemorate the end of World War II, we must keep in mind our prisoners of war and our missing in action, are comrades. We must not forget the sacrifices these comrades are still making and the suffering they are still suffering for us and our way of life. They must remain alive in our minds and our hearts. Their families continue to suffer along with them.

We are ''One Nation Under God'' Indivisible, with Liberty and Justice for all.. These ten words of our pledge of allegiance to the flag of our country summarize the Declaration of Independence made by fathers of our land. We are commemorating with thanksgiving the many sacrifices of our Army, Navy, AirForce, Marines and Coast Guard who brought liberty and justice to those many nations enslaved by the powers of darkness and the evils of aggression..

In the history of the world there has never been a nation that conquered and the rehabilitated both the freed nations and the aggressor war-mongers. We did good to those who had done so much evil. And we bettered the lives of those who had been overcome by intruders.

Fifty years and in every year since then we have been a blessing to the world. The principles of government which we established a few centuries ago have become the force for good to many nations and a good example to many more.

As we remember with thanksgiving the great work of the sixteen million members of our Armed Forces who served as a bulwark against evil aggressors, we want to commemorate the millions of our fellow citizens who worked and supported our fighting forces. The agony and suspense of those at home cannot be calculated. We send prayers to God to reward them for their goodness.

Thanks be to God!! And God Bless America!

A CHINA-BURMA-INDIA THEATER AND PACIFIC THEATER VETERAN WORLD WAR II

(By Earl W. Hoffsis)

Over 53 years ago I served half way around the world from Toledo, the place of my birth.

After a lengthy, 94 day trip from Newport News, VA, I arrived India, the mysterious East. In the China-Burma-India Theater of war, a land area comprising the largest theater of the war, the majority of the 325,000 manpower were in support of the Army Air Force. My unit, XX Bomber command had the task of preparing and utilizing the newly manufactured Superfort the B–29 to shorten the war in the far east. The CBI theater was last in all supplies, men and equipment as the war was getting hot in the European theater with invasion at Normandy imminent.

In this land of the famous Flying Tigers and Merrill's Marauders and the Mars Task Force, a great deal of the making of the initial airfields was by hand labor with hundreds of Indian and Chinese pulling huge rollers to get the fields in shape for the biggest bomber of the war.

Since supplies were scarce as was the means of getting them to the forward bases, the ATC and Bomb Groups were also put into action to get the gas, bombs, food, clothing and food over the Hump into China. Due to the extreme altitude and many sudden breaking storms, many planes were lost between India and Kunming, China. The route became known as the ''Aluminum Trail'' due to the many C47's and crews sacrificed through storms, enemy action or accident.

The 4 engine bombers, B–24's and B–29's flew some of the longest missions of World War II, some in excess of 3200 miles, where mines were laid in harbors in the Singapore and Rangoon area.

The Burma, China terrain was some of the roughest of the war. At times, trails were only wide enough for men and their mules, such as those of the 612th and 613th Field Artillery. Few if any jeeps could make the grade or path width. Some of the diseases of the area accounted for many of the casualties of the CBI.

Shortly after seeing the Stars and Stripes at half mast in memory of our fallen leader, President Franklin Roosevelt, the XXth Bomber Command was shipped to Tinian Island, where along with the XXIst Bomber Command located on Tinian, Saipan and Guam were better able to complete their bombing missions in the Tokyo area. The round trip time was 12 to 14 hours.

The gallant Marines, Army and Navy had cleared the Marianas, Okinawa and Iwo Jima with a heavy toll of life. Many heavy bombers were saved by the islands of Okinawa and Iwo Jima being under American Control. In all it reported that over 8,000 airmen were saved from ditching in the Pacific, over enemy territory and with damaged planes

through their making emergency landings on Iwo Jima or Okinawa.

It was from Tinian, a short distance from our base that the Enola Gay made its flight into history. This date just 50 years ago this past August 14 will be known forever as V–J day to all veterans of the China-Burma-India and Asiatic theaters.

For us old veteran, historians cannot change the events as etched permanently in our memory.

LETTER TO MARCY KAPTUR

VETERANS MEMORIAL,
Toledo, Ohio, August 26, 1995.

As a Nation, and as a people, we are always available to celebrate war. Flesh against flesh—blood against blood—and—steel against steel. We mark with pride the winning of war, but without ego centered on victory. Equally we turn out collective back on war, if there is no winner.

Turn back to the end of the war in Korea. Remember . . . that February day when Vietnam released and returned prisoners. Was it victory when Gerry Denton stepped off the plane and held Jane in his arms for the first time in over seven years? It was for Denton, but not for America. We celebrate victory, perhaps, because we have never learned to celebrate peace.

When I came home to Tucson after my time in the service of my country, my road was—perhaps, different from yours, and yours, not because I am a woman, because no sooner was the ink on my separation papers dry—then I was, along with so many other women, lost in the bright light of victory in Asia and in Europe.

My return raised more eyebrows than salutes. The question of patriotism lost in the questions. A widow at 20, a reason, perhaps. A call to do what was needed to be done, a need to compete, anything you can do—I can do better. Or was it a legacy of generations of soldiers and sailors, a bloodline an Uncle in South Africa and winning the Victoria Cross, dead in the battle of the Marne in France. Cousins in the battle of Normandy and in the landings in the Pacific. A brother in the North Atlantic on the run to Murmansk (sp) in Russia. Are my genes less willing? Wiling to take the oath. Any less willing to work for victory? Parades? Celebrations! And perhaps—thanks for the peace.

But no parades, no thanks, only the challenge that comes from the feeling—as soon as I took off that uniform, put my wings in a drawer and visited my mother's grave, that I was overcome by the feelings, my service had stepped into the glare of challenge, and somehow, never cast a shadow.

Like many other women who answered the call, heard the challenge, we marched home to the sound of muffled drums, and vanished. Over the past few years the drums have picked up the beat, was it Desert Storm? Or was it the women, in gun ships, on bomb runs, or was it the shadow of the women in the 1940s who hit the flight lines running, who heard the call.

Was it my cousin who—as a nurse—lead the children into safe haven from the bombing in Liverpool, or was my cousin who commanded an ack ack battery near Dover and who met the ragged convoy coming from France and to find her badly burned brother in those wounded.

My challenge to myself, and to you, today, will be to pledge to volunteer for peace. To extend that hand that covers your heart and reach out to help. Help the fallen and the falling. To steady the step of those who have lost the way. Take the time to share—time—with those who have only the memory of other times. To wage a war for peace!

Hear again the call to volunteer, when you raise your right hand to pledge your life, your energy, your compassion to win the peace.

As veterans we share a common thread of willingness to be counted. Our Nation is calling on you again to be counted. Get out of the back row and step up front. Into the front lines—get the facts. Get the ammo of involvement, and get off your fences and fight for the right to be an American. A nation that shows the way with people, not with the gold of treasury, the strength of industry, but a people who are celebrating peace; hearing and healing.

I am proud of my American birth, I must also thank the warriors my family gave me in my heritage. A heritage I pledged for war and continue to pledge—again—for peace.

My husband, of only four weeks, name is on this monument. I honor his name and will not forget his sacrifice.

LOIS M. NELSON,
Women Airforce Service Pilot, WWII.

DEDUCTIBILITY FOR THE COST OF PROVIDING MEALS TO EMPLOYEES OF SEAFOOD PROCESSORS OPERATING IN REMOTE LOCATIONS OF ALASKA

HON. DON YOUNG

OF ALASKA

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. YOUNG of Alaska. Mr. Speaker, I rise to introduce a bill to restore 100 percent deductibility for meals which seafood processing companies are compelled to provide to their employees at processing operations located in remote areas of Alaska. This legislation is necessary because the limitations on the deductibility of business meals and entertainment enacted in 1986 and 1993 have inadvertently reduced the deductibility of these employer provided meals to only 50 percent. The consequence has been that these companies, most of which are small businesses, are forced to pay hundreds of thousands of dollars in additional taxes simply because they must provide meals to their employees at remote locales where there are no other meal options.

This legislation would conform the treatment of seafood processors under the Internal Revenue Code with the treatment of other employers—such as operators of commercial vessels and oil and gas rigs—who must provide meals to their employees because the employees do not have another practical alternative to obtaining their meals. Under current law, these employers, because they must provide meals to their employees, are permitted to deduct the full cost of such meals as an ordinary and necessary business expense. The bill I am introducing would provide the same treatment for seafood processors in Alaska.

The seafood processing industry in Alaska is primarily located in remote coastal areas of the State, almost all along the Aleutian chain of islands. Most of these facilities operate on a seasonal basis from spring through fall, and must fly their workers in for temporary periods. The processing plants are located near very small towns and native villages. In some cases the processing plant is the only human activity in the area. Because of this isolation and lack of infrastructure the firms which operate in the areas have no choice but to provide all meals consumed by their employees. In fact, these operations are so isolated that the employers must also provide all housing, recreation, transportation and medical services.

There would be only about 40 firms which fall into the category covered by our legislation. Most employ under 100 people, although some are larger operations with hundreds of workers. But in all cases it must be emphasized that the employer is the only source of food and shelter for the employees and that the plants are located in very remote areas. In many cases there are no other settlements, and, indeed, no other human activity for many miles around. A final significant impact of the industry on our Nation comes from its role as a source of export revenue. Over 50 percent of the export earnings generated by the seafood industry nationwide originates in the Pacific Northwest and Alaska. After years of suffering from huge trade deficits it is encouraging to see that our region of the country is making a positive contribution to our balance of payments.

The changes to the tax laws in 1986 and 1993 which reduced the deductibility of business meal and entertainment expenses from 100 percent to 80 percent and then to 50 percent were justified as an appropriate limitation on a discretionary business expense with a significant personal consumption element. The decision was made that good public policy required changing the tax code so that the public was no longer helping defray the cost for business organizations to entertain clients and other business associates.

However, Congress recognized that where the employer must as a practical or legal matter provide meals to employees—that it, where the employees do not really have the option of providing meals for themselves—that such a mandatory cost of business should continue to be fully deductible to the business. Under current law, employers of crew members on certain commercial vessels and employers of certain oil and gas workers, who provide meals to their employees when those employees have no real alternative means of obtaining food are permitted to deduct the full cost of providing the meals. The same precise situation applies to seafood processors in Alaska and they should be governed by the same rule. Their workers cannot go to a restaurant, they cannot go home and they cannot bring meals with them to work since they live in bunkhouses and do not have access to grocery stores.

The companies which are covered by this amendment have paid the Federal treasury millions of dollars in taxes since 1986. These tax payments are both unintended and unfair. In attempting to correct the abuse of the three martini lunch Congress certainly did not intend to burden legitimate businesses which are providing meals to their employees in cases where those employees have no other source of food.

ITALIAN-AMERICAN HERITAGE

HON. WILLIAM J. MARTINI

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. MARTINI. Mr. Speaker, I rise today in honor and recognition of Columbus Day and in celebration of Italian-American heritage.

In 1492, Christopher Columbus, a brave and noble explorer landed in a vast and foreign