

friendly. We know very well that the employees of the agency work very hard to do a good job, but the burden of proof and other items within the tax code and within the tax system have made it difficult to have anything but an adversarial relationship between the IRS employees and the taxpayers they are supposed to work for.

The fact is out of 100,000 tax employees that the IRS has, there are only 43 taxpayer advocates. That is certainly an imbalance there, Mr. Speaker, that we need to correct. I know that working with our Senate colleagues in a bipartisan fashion, we can make the IRS an agency that will be fair to the public while still making sure that taxes are collected, but in a fair and responsible way that will make sure that the American taxpayer will not be violated in any way, shape, or form.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Ms. WOOLSEY) is recognized for 5 minutes.

(Ms. WOOLSEY addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

TRIBUTE TO GIRLS' BASKETBALL COACH DOROTHY GATERS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Illinois (Mr. DAVIS) is recognized for 5 minutes.

Mr. DAVIS of Illinois. Mr. Speaker, as we continue with the celebration of Women's History Month, I am reminded of the fact that it takes great teachers to make great schools.

I rise today to recognize one of the great female coaches of girl basketball of all time, Coach Dorothy Gaters. Coach Gaters coaches the Lady Commandoes, a Marshall High School girls basketball team on the West Side of Chicago, located in the Seventh Congressional District.

Dorothy Gaters graduated from Marshall High School in 1964, and went on to attend DePaul University, where she graduated with a Bachelor's Degree in 1968. She received her Master's Degree from Governor State University and began teaching at Marshall High School in 1969.

Coach Gaters has not rewritten but has simply written the record book when it comes to girls' basketball in the State of Illinois. Coach Gaters has been coaching in the Chicago Public League at Marshall High School since 1976.

During this time, she has won six State titles, three State runner-ups, three third places, and three fourth places in State tournaments. She currently holds eight State records: 17 tournament appearances, 15 AA tournaments, nine title game appearances, 13 class AA consecutive tournament appearances, and three consecutive title game appearances, to name a few. In 22 years, Coach Gaters has a record

of 619 wins. No other coach in Illinois has even 500 victories in girls' basketball.

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No other coach has been in as many State tournament final games as her nine, or won as many titles as her six. Her team has played more games, won more games, and even lost more games in the Elite Eight than anyone else's in girl's basketball history. Of the 14 girl tournament coaching records, Coach Gaters owns 10 of them outright and is tied with Teutopolis's Dennis Koester two other categories.

Before girls basketball was sanctioned by the Illinois High School Association, Coach Gaters was there from the beginning when young women who loved the game could compete only in clubs and intramural contests. She and her teams grew with the sport and today it is as fully recognized as any boys' sport, with its own State championship. And all along, the Lady Commandos were role models of excellence and perseverance and an inspiration to all the other teams.

Coach Gaters' response to all the numbers and all the fawning is consistent with her straightforward approach in coaching: "It says I have been around a long time. I care about it because it will be a victory, not necessarily because it is number 597. I have never really been one to count the games."

Mr. Speaker, we both know that the Illinois High School Association counts, and it listed the Marshall coach with 597 victories against 70 losses entering this, her 23rd season as coach. That was then. Today it is 619 wins to 70 losses. And according to the national high school statistics, Coach Gaters ranks among the top 20 coaches of all time in number of victories. She was inducted into the Illinois Basketball Coaches Association Hall of Fame in 1996, and while her basketball team is nothing short of amazing, they have also succeeded academically. Ninety-five percent of the players who started with Coach Gaters went to colleges and/or universities. Over three fourths of them have graduated. Several of Coach Gaters' former players are now coaches at various institutions. Marie Christian coaches at California-Berkeley; Kimberly McQuarter at Chicago State University; Trinetta Wright is an assistant coach at Chicago State University; and Jennifer Jones coaches at Manley High School.

Other players went on to play in the Women's National Basketball Association. Kim Williams plays for the Utah STARZZ; Toni Foster is with the Phoenix-MERCURY; and Janet Harris plays for the Charlotte STING.

Mr. Speaker, I congratulate Coach Dorothy Gaters and the Lady Commandos of Marshall High School who have demonstrated that academic excellence coupled with athletic prowess is the order of the day.

CONGRESS MUST FACE UP TO SERIOUS PROBLEMS IN SOCIAL SECURITY

The SPEAKER pro tempore (Mr. BOB SCHAFFER of Colorado). Under a previous order of the House, the gentleman from Michigan (Mr. SMITH) is recognized for 5 minutes.

Mr. SMITH of Michigan. Mr. Speaker, this last Saturday, the Pew Foundation, responding to the President's comments in the State of the Nation address, had a forum where 10 cities in the United States were linked together in interactive television. In each one of those cities there were 10 tables. At each table there were 10 participants talking about the problems of Social Security and what we might do with Social Security.

One thing that came from almost all the cities was that we should stop using the Social Security trust fund money to mask the deficit and that we should stop using, taking that money, and in return giving nonmarketable IOUs.

One point I made on Friday night, the Pew Foundation called me and said that they understood the President had requested time and asked if I would like to also have 12 minutes of time making my comments as far as the situation with Social Security. The first thing I said was my concern about using Social Security trust fund money to really mask the deficit.

Mr. Speaker, I suggested that we really did not have a surplus in this country and that only because this current year we are borrowing about \$85 billion from the Social Security trust fund, next year we are going to be borrowing closer to \$100 billion from the Social Security trust fund, that borrowing is what is allowing us to say that we have a balanced budget.

I think it is very important that we stop, in effect, hoodwinking the American people. Even though it is nice to brag about a balanced budget, the fact is that the only reason we are pretending the budget is balanced is because we are borrowing all of this money from the Social Security trust fund.

I told the people, I was at Cobo Hall in Detroit in Michigan, and I suggested that there has got to be several guidelines as we proceed in making sure that Social Security stays solvent. Number one, that it be bipartisan. Number two, that all possible solutions be kept on the table. Number three, that we do not reduce the benefits for existing retirees or near retirees. Number four, that we have some kind of a system where our kids and our grandkids and their kids and grandkids can expect retirement accounts that are going to last them through what is expected to be an even longer life span, and that we have a system that is fair and equitable. That we not privatize the system, but rather that we have a system that allows forced savings and investments in accounts that are owned by the individual workers that can accrue dividends throughout their working lifetime.