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''