

that John D. Moonshower of Ohio City, Ohio has been offered an appointment to attend the United States Military Academy at West Point, New York.

John's offer of appointment poises him to attend the United States Military Academy this fall with the incoming cadet class of 2009. Attending one of our nation's military academies is an invaluable experience that offers a world-class education and demands the very best that these young men and women have to offer. Truly, it is one of the most challenging and rewarding undertakings of their lives.

John brings an enormous amount of leadership, service, and dedication to the incoming class of West Point cadets. While attending Van Wert High School in Van Wert, John has attained a grade point average of 3.97, which places him near the top of his class of more than one hundred fifty students. While a gifted athlete, John has maintained the highest standards of excellence in his academics, choosing to enroll and excel in Advanced Placement classes throughout high school. John has been a member of the National Honor Society, Honor Roll, Beta Club, Key Club, and has earned awards and accolades as a scholar and an athlete.

Outside the classroom, John has distinguished himself as an excellent student-athlete. On the fields of competition, John has earned letters in Varsity Football, Baseball and Basketball. He was named Co-Captain of the Varsity Basketball team and served as President of the Spanish Club, Vice President of the Beta Club and as Senior class representative. John's dedication and service to the community and his peers has proven his ability to excel among the leaders at West Point. I have no doubt that John will take the lessons of his student leadership with him to West Point.

Mr. Speaker, I ask my colleagues to join me in congratulating John D. Moonshower on his appointment to the United States Military Academy at West Point. Our service academies offer the finest military training and education available anywhere in the world. I am sure that John will do very well during his career at West Point and I ask my colleagues to join me in wishing him well as he begins his service to the nation.

FREEDOM FOR LEONEL GRAVE DE PERALTA ALMENARES

HON. LINCOLN DIAZ-BALART

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 5, 2005

Mr. LINCOLN DIAZ-BALART of Florida. Mr. Speaker, I rise today to speak about Leonel Grave de Peralta Almenares, a political prisoner in totalitarian Cuba.

Mr. Grave de Peralta is a member of the Christian Liberation Movement and an independent librarian. According to Human Rights First, as director of the Bartolomé Masó Library, Mr. Grave de Peralta had a circulation record of over 700 book loans. His life is dedicated to the proposition that the men and women of Cuba must be free: free to learn, free to worship, free to enjoy their inalienable human rights.

Unfortunately, Mr. Grave de Peralta has been targeted by the totalitarian regime because of his belief in freedom and democracy.

According to Amnesty International, he was harassed in 2002 when his home was besieged by the tyrant's thugs. Despite the constant threat of oppression, harassment, and torture, Mr. Grave de Peralta continued his peaceful, pro-democracy activities.

In March 2003, as part of Castro's heinous crackdown on peaceful pro-democracy activists, Mr. Grave de Peralta was arrested. Subsequently, in a sham trial, he was sentenced to 20 years in the totalitarian gulag.

Mr. Grave de Peralta is representative of the fighting spirit of the Cuban people: of their rejection of the brutality, discrimination, depravity, and oppression of the totalitarian tyranny. Thousands languish in the gulag because, like Mr. Grave de Peralta, they refuse to accept the tyrannical dictatorship in Cuba today.

Mr. Speaker, it is as inconceivable as it is unacceptable that, while the world stands by in silence and acquiescence, Mr. Grave de Peralta languishes in the horror of the totalitarian gulag because of his belief in freedom, democracy, and human rights. My Colleagues, we must demand the immediate and unconditional release of Leonel Grave de Peralta Almenares and every political prisoner in totalitarian Cuba.

INTRODUCTION OF THE SEPTEMBER 11TH ASSISTANCE TAX CLARIFICATION ACT

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 5, 2005

Mrs. MALONEY. Mr. Speaker, today I and several other New York Lawmakers introduced legislation to protect lower Manhattan businesses and residents from having to pay any taxes on 9/11 recovery assistance.

Despite a prior announcement by the IRS they were planning to exempt Lower Manhattan residents from most, if not all taxes, on Federal Grants given to them to recover from 9/11 or grants given as incentive to move to or stay in the area, the IRS has made a determination to tax aid received. A February 5, 2003 letter received by the Acting Commissioner, Bob Wenzel, stated the following:

The legislation enacted in 2001 and 2002 that appropriated \$2.7 billion of CDBG funds to aid in the recovery of New York City did not provide that the grants made from those funds were exempt from income tax. In addition, neither the Victims of Terrorist Attacks Relief Act of 2001 nor the Liberty Zone Benefits provision of the Job Creation and Workers Assistance Act of 2002 specifically exempted the grant payments from income tax. Therefore, we have had to apply existing general federal tax law principles to determine the tax status of the grants.

As incredible as it sounds, the IRS will tax this assistance unless we act. It was never the intention of this Congress to tax any of this money and it is time to pass this legislation to prevent this unfair and unjust tax.

HONORING MERRITT COLLEGE

HON. BARBARA LEE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 5, 2005

Ms. LEE. Mr. Speaker, I rise today to honor Merritt College, one of the 9th Congressional District's outstanding institutions of higher education, on the occasion of its 50th anniversary.

Located in the East Oakland hills, Merritt College is part of the Peralta Community College District in Alameda County. Merritt College is named for one of the pioneer developers of Oakland, Dr. Samuel Merritt, who first came to Oakland in 1850. When the community college concept was still evolving, Merritt College and one of its sister campuses, Laney College, were known earlier as the Merritt School of Business and the Joseph C. Laney Trade and Technical Institute. In July of 1953, the Board of Education created Oakland Junior College, developing Laney and Merritt as separate and distinct campuses of the new institution. The following year Merritt added a liberal arts curriculum to the already established business program, and in June 1955, the first students graduated with Associate in Arts degrees.

In November 1963, local residents voted to establish a separate junior college district, which was named in honor of Sgt. Luis Maria Peralta, the 19th-century owner of the 44,800 acres throughout which the district campuses are located. The following summer, the Board of Education voted to offer vocational, technical and liberal arts courses on each of the existing campuses. In 1965, voters passed a \$47 million bond issue for the construction of additional campuses, and in 1971 Merritt College moved from Grove Street to its current home in the East Oakland hills.

Since that time, the faculty and students at Merritt College have continued the campus' tradition of academic excellence. Offering programs in over 70 different academic and vocational fields, Merritt enrolls more than 6,500 students each semester and equips its graduates for careers in law, medicine, art, nursing, government, radiological technology, early childhood education and more. Merritt offers day and evening programs of transfer, technical, occupational and basic skills education, and its programs and services have historically been provided by distinguished faculty and staff who are widely known and respected in their disciplines.

In addition, the student body at Merritt College represents a variety of cultures from throughout the U.S. and the world. Merritt is known for its outreach efforts and initiatives that seek to make education available to all, as evidenced by its work at the Fruitvale Education Center, local high schools and child care centers, and at Oakland City training centers for the police and fire departments. Merritt College sets a leading example of the steps that our educational institutions must take in order to make high-caliber educational experiences and credentials available, accessible and affordable to all.

On Friday, May 6, 2005, our community joins together to celebrate the innumerable contributions Merritt College has made to Oakland and the East Bay during the past half-century. Particularly during a time when our educational system is facing new and growing