

district. San Mateo High School has been on the same property since 1927, but is being rebuilt so that once again the splendor of the school and the extraordinary students who attend will be paired with the elegant architecture they so richly deserve.

Mr. Speaker, the people of San Mateo County agreed in the year 2000 that the six high schools in the San Mateo Union High School District were in need of repairs. Unfortunately shortly after the renovation of San Mateo High School was initiated it became clear that the existing structure was seismically unsafe. As a result of this discovery, the students and staff suddenly found themselves facing a complete reconstruction of their school and were moved into modular classrooms, which have been used for the past four years.

The principal architect of the reconstruction bonds for the San Mateo Union High School District and San Mateo High School is the former superintendent Thomas C. Mohr. Now hopefully enjoying a peaceful retirement, Superintendent Mohr spent a distinguished 43-year career in public education, working as a teacher, counselor, principal, district level administrator and Superintendent. His strong leadership and devotion to the school district led to the clock tower being named after him.

Like any construction project, there were certainly bumps in the road during the past four years but I was delighted to witness how the whole community has come together around the school not only through voting for a bond to revitalize the school but through groups such as the San Mateo High School Foundation, Parent Teacher Organization, Booster Groups and Alumni, which raised funds for an open air amphitheatre and new all-weather track, among other improved amenities.

Mr. Speaker, I commend the community for undertaking the renovation and necessary seismic updates. The extraordinarily beautiful building incorporates many parts of the historic structure, down to murals and the "haphazardly placed bricks," as the architect Paul Bunton appropriately describes them. The new modern structure has expanded the size of the school by 46,000 square feet, yet kept the historic facade. After a somewhat arduous four year project the 1425 students along with the faculty, staff and community as a whole should be commended for their patience in seeing this important project through. On October 15, 2005, the school will officially be dedicated and I ask my colleagues to join me in celebrating the opening of new San Mateo High School and the Dedication of the Thomas C. Mohr Clock Tower.

CELEBRATING ROSH HASHANA

HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, October 7, 2005

Mr. RANGEL. Mr. Speaker, I rise to recognize the Jewish New Year or Rosh Hashana. This is the 5766th year on the Jewish calendar. Rosh Hashana is the Hebrew phrase which literally translates to "the head of the year."

As the Jewish people of our great country and around the world celebrate this new year,

let us join them in their prayers for peace, justice and equality. Let us not forget those of us, of all faiths, who are struggling, especially in the wake of the devastating Hurricane Katrina in the Gulf.

A new year is a symbol of hope and this year is no different. Today, we need to have hope more than ever. Hope for less wars and more diplomacy, hope for breaking racial barriers and coming together, and hope for restraint and modesty in the face of great challenges.

Jewish people throughout the world join their loved ones and friends to take part in a traditional dinner where they enjoy sweet foods such as apples and honey. These foods symbolize the notion of starting a new and sweet year.

Even many of the 10,000 Jewish Katrina evacuees got to celebrate this new year. In Houston, Rabbi Robert Loewy of Congregation Gates of Prayer led a service for 120 of these evacuees. Many of them had not seen each other since the hurricane hit their communities over a month ago. Such coming together after a tremendously painful experience only serves to show the resilience of America's communities and the necessity of maintaining them.

I know my colleagues from both sides of the aisle will join me in wishing a happy new year to all Jews in my district, in our country and around the world—both in the Diaspora and in Israel. May God continue to bless all of us as we face some of the most difficult tests we have ever been faced as a nation.

Shana Tova Umetuka—Have a good and sweet year!

RECOGNIZING JUDGE PETER J. O'BRIEN AS HE IS HONORED UPON HIS RETIREMENT BY THE MONROE COUNTY BAR ASSOCIATION

HON. PAUL E. KANJORSKI

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Friday, October 7, 2005

Mr. KANJORSKI. Mr. Speaker, I rise today to ask you and my esteemed colleagues in the House of Representatives to join me in paying tribute to the Honorable Peter J. O'Brien, from the Court of Common Pleas, 43rd Judicial District, Monroe County, Pennsylvania, on the occasion of his retirement. He is being honored by his peers at a special celebration on Sunday, Oct. 16.

A native of Pennsylvania, Judge O'Brien has been recognized by his peers as a man who has accomplished much in his career. Mark S. Love, president of the Monroe County Bar Association, has stated that the association is honored to be able to recognize Judge O'Brien for his work and his service to the community.

A graduate of Villanova University, Judge O'Brien was admitted to the Bar of the Supreme Court of Pennsylvania in December, 1962. He attended Judge Advocate General's School in 1963 and received his Military Justice Certification. He also attended several courses at the National Judicial College.

Judge O'Brien served as a captain in the Judge Advocate General's Corps (U.S. Army) from 1963 to 1966. He was Chief of Military Justice, Sixth Army Headquarters in San Fran-

cisco, California. He received the Sixth Army Commanding General's Commendation, the Army Commendation Medal and the First Oak Leaf Cluster.

Judge O'Brien practiced law at the O'Brien and Miller law firm in Mount Pocono for 18 years. His former partner, the Honorable Linda Wallace Miller, is also a Common Pleas Judge in Monroe County.

As a practicing attorney, he conducted extensive litigation throughout 12 northeastern counties in Pennsylvania for many years. He also had an extensive appellate practice in the Supreme, Superior and Commonwealth Courts.

He was a member and chairman of a hearing committee for the Disciplinary Board of the Supreme Court from 1972 to 1980.

In 1986, Judge O'Brien was elected to the Monroe County Court of Common Pleas. He was re-elected in 1996 and has presided over hundreds of civil and criminal jury trials.

A member of the American Bar Association, Pennsylvania Bar Association and Monroe County Bar Association, he remains active in numerous education and youth related organizations in the community.

Married for 43 years to his wife, Karin, the couple has seven children.

Mr. Speaker, please join me in acknowledging a remarkable career of public service. Judge O'Brien's example of devotion to justice, faithfulness to family and community service among our youth provides a wonderful role model for others to emulate. Judge O'Brien can take justifiable pride in a job well done.

INTRODUCTION OF LEGISLATION TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO PROVIDE THAT THE DEDUCTION FOR CERTAIN ATTORNEY FEES SHALL BE FULLY ALLOWABLE IN COMPUTING BOTH TAXABLE INCOME AND ALTERNATIVE MINIMUM TAXABLE INCOME

HON. WALLY HERGER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, October 7, 2005

Mr. HERGER. Mr. Speaker, after 19 years of legal challenges, the courts found the State of California responsible in an inverse condemnation for the failure of the Linda levee on the Yuba River, and ordered it to pay damages to victims of the 1986 Yuba County flood. Now, constituents in my northern California congressional district are receiving their long awaited just compensation. Unfortunately, an unforeseen consequence has arisen. Depending on the amount of an individual's award, he or she may be subject to the alternative minimum tax (AMT), due in part to the portion of the individual's judgment award paid to attorneys in the form of fees.

Attorneys in the suit received their cut of the judgment right off the top, payment for services rendered, as ordered by the court's decision. The attorneys will owe regular tax on this payment. Unfortunately, the actual award recipients may also incur tax liability for this amount, effectively resulting in double taxation—once when the attorneys pay taxes and once if recipients incur AMT liability. Even