On the steps of the Town House the crier is ringing his bell. It calls out in the salty air like a foghorn leading sailors home. . . . When I walk by the historic houses, I see the spirits of Marblehead. A woman stands on a widow's walk. Her white dress flaps around her like the wings of wild seagulls. She is waiting for her husband to return. She is waiting to see the tall mast emerge from the fog. She is waiting. The aged bricks and wooden clapboards of these houses are filled with voices. And the song of these voices is remember.

STATEMENT FOR THE RECORD ON THE INTRODUCTION OF A BILL TO CLARIFY THAT NATURAL GAS GATHERING LINES ARE 7-YEAR PROPERTY FOR PURPOSES OF DEPRECIATION

HON. SAM JOHNSON
OF TEXAS
IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. SAM JOHNSON of Texas. Mr. Speaker, today I am joined by Representatives McCrery, Houghton, Watkins, McInnis, and Camp in the introduction of legislation that will clarify the proper treatment of natural gas gathering lines for purposes of depreciation. For several years, a level of uncertainty has hampered the natural gas processing industry as well as imposed significant costs on the energy industry as a whole. Consequently, I have worked to bring certainty to the tax treatment of natural gas gathering lines. During this time, I have corresponded and met with a variety of people from the Department of Treasury in an effort to secure the issuance of much needed guidance for the members of the natural gas processing industry regarding the treatment of these assets.

Unfortunately, I have not received satisfactory responses. Protracted Internal Revenue Service audits and litigation on this issue continues without any end in sight. As a result, I chose to introduce legislation in the 105th Congress in order to clarify that, under current law, natural gas gathering lines are properly treated as seven-year assets for purposes of depreciation. This year, I introduced similar legislation, H.R. 674, as a part of the 106th Congress. Today’s bill supersedes my earlier bill, H.R. 674, and contains a few minor technical changes that are necessary to ensure that this legislation achieves its intended effect.

This bill specifically provides that natural gas gathering lines are subject to a seven-year cost recovery period. In addition, the legislation includes a proper definition of a “natural gas gathering line” in order to distinguish these assets from pipeline transportation lines for depreciation purposes. While I believe this result is clearly the correct result under current law, my bill will eliminate any remaining uncertainty regarding the treatment of natural gas gathering lines.

The need for certainty regarding the tax treatment of such a substantial investment is obvious in the face of the IRS’s and Treasury’s refusal to properly classify these assets. The Modified Accelerated Cost Recovery System (MACRS), the current depreciation system, includes “transportation pipelines and related production facilities” in the Asset Class for assets used in the exploration for and production of natural gas subject to a seven-year cost recovery period. Despite the plain language of the Asset Class description, the IRS and Treasury have repeatedly asserted that only gathering systems owned by producers are eligible for seven-year cost recovery and all other gathering systems should be treated as transmission pipeline assets subject to a fifteen-year cost recovery period.

The IRS’s and the Treasury’s position creates the absurd result of the same asset receiving disparate tax treatment based solely on who owns it. The distinction between gathering and transmission is well-established and recognized by the Federal Energy Regulatory Commission and other regulatory agencies. Their attempt to treat natural gas gathering lines as transmission pipelines ignores the integral role of gathering systems in production, and the different functional and physical attributes of gathering lines as compared to transmission pipelines.

Not surprisingly, the United States Court of Appeals for the Tenth Circuit recently held that natural gas gathering systems are subject to a seven-year cost recovery period under current law regardless of ownership. The potential for costly audits and litigation, however, still remains in other areas of the country. Given that even a midsize gathering system can consist of 1,200 miles of natural gas gathering lines, and that some companies own as much as 18,000 miles of natural gas gathering lines, these assets represent a substantial investment and expense. The IRS should not force businesses to incur any more additional expenses as well. My bill will ensure that these assets are properly treated under our country’s tax laws.

I urge my colleagues to join me as cosponsors of this important legislation.

HONORING THE ANNIVERSARY OF THE BIRTH OF SAMUEL S. SCHMUCKER

HON. WILLIAM F. GOODLING
OF PENNSYLVANIA
IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. GOODLING. Mr. Speaker, I rise today in recognition of the bicentennial of the birth of Samuel S. Schmucker, who made great contributions to American culture, religion, and education.

Mr. Schmucker was born 200 years ago on February 28, 1799 in Hagerstown, Maryland into a Lutheran parsonage family. At age ten, he moved with the family to York, Pennsylvania. As a young man at a time when there were no colleges under Lutheran auspices, Samuel Schmucker attended the University of Pennsylvania and Princeton Theological Seminary. While attending these schools, he demonstrated exceptional intellect and leadership skills. After leaving school, Mr. Schmucker was determined to do everything within his power to improve education in his denomination and in his commonwealth. In 1821, at the young age of 22, Samuel Schmucker was ordained and he quickly began to instruct candidates for the ministry. He founded and served the Lutheran Theological Seminary by preparing hundreds of men for the Lutheran ministry.

In 1832 Mr. Schmucker became the chief founder of Gettysburg College, one of the 50 oldest colleges in the United States today. Although the college was under Lutheran influence, he insisted that no student or faculty member be denied admission based on their religion. Samuel Schmucker remained an active member of the College Board of Trustees for more than 40 years. Throughout his life, he was an ardent supporter of education for women and minorities. He so adamantly opposed slavery and was outspoken on the subject that when confederate soldiers swept across the seminary campus on July 1, 1863, his home and library were ransacked.

I am pleased to recognize the sponsors of this special event: Gettysburg College, the Lutheran Historical Society, and Lutheran Theological Seminary at Gettysburg and I commend them for acknowledging the importance of Samuel Schmucker’s accomplishments.

I am very proud of Samuel Schmucker’s contribution to the educational system and culture of Pennsylvania. His legacy of leadership has benefited many generations of Americans.
methodology, HCFA granted certain programs limited exemptions. However, HCFA acknowledged that additional steps may be necessary by stating they would also be “assessing possible refinements to the risk adjustment methodology” as it relates to these programs and was considering developing a 'hybrid' payment methodology for them.

I was particularly concerned about the uniqueness of the programs and the need to treat them differently than traditional Medicare-Choice plans. However, I am concerned that over four months have passed and we have not seen action on the part of HCFA to develop such a methodology. In addition, I am concerned that they have not applied the exemption to other similar programs specifically designed for the frail elderly living in nursing homes.

Along with the bill and statement today, I am submitting some testimonials I have received from residents in EverCare. I believe they will do a better job than I could of explaining the uniqueness and importance of these programs.

Mr. Speaker, the risk adjusted payment methodology is intended to ensure programs which reflect the health care status and needs of Medicare beneficiaries, not deny access to pioneering new programs.

That’s why I urge my colleagues to cosponsor this legislation to ensure cost-effective and care-enhancing programs like these are not unintentionally and fatally impacted as HCFA gradually moves into an appropriate, comprehensive methodology. I urge my colleagues to cosponsor this MERITorous bill.

The EVERCARE Story—Clinical Success Stories Submitted by Site

**Tampa Site**

Arlene Latham

 eulercare.com

AWAKENING

Coming “live” in a new facility is always an opportunity for everyone involved; the member and family, the facility, the staff, and the primary care team. One of my new members in a new facility was a 72-year-old woman. She lived there for six months, after suffering a severe CVA, leaving her aphasic, NPO with a feeding tube. She was dependent in all ADL’s, and spent a good portion of her day in a geri chair, watching her soaps. She did respond by nodding her head, but it was extremely difficult to assess her level of orientation.

This member’s son had a discussion with the primary care team and all of her medications, including cardiac and seizure, were discontinued, at his request. The member responded to this change, she woke up. A team effort ensured. Physical therapy and occupational therapy worked together to monitor Elizabeth’s blood pressure and medications.

In December, the nursing staff reported to Mary Ann that Elizabeth was confused with decreased food and fluid intakes. Mary Ann examined her, ordered a workup to rule out a treatable cause, and discussed a treatment plan with Dr. Kaczar. Antibiotics were started and if no improvement in food/fluid intake short term, intravenous fluids for hydration would be given. Elizabeth would remain a do not resuscitate. Intravenous fluids would be given in the care center with full support of the Director of the Nursing and the primary care team. Mary Ann contacted the Case Manager. Rose Larkin, and it was determined that Elizabeth would qualify for Intensive Service Days for a change in condition and to prevent a hospitalization. As Elizabeth improved, she was moved into a Skilled Nursing benefit. Mary Ann visited Elizabeth daily and updated Arlene on her condition. Elizabeth recovered with the assistance and support of the family, facility staff and the primary care team.

**Tampa Site**

Elizabeth DeBruer is an 82-year old female resident of Mi Casa, patient of Dr. Greco with a history of cervical myopathy, chronic diarrhea, and a do not resuscitate. Ms. DeBruer was essentially bedridden and total care because of her cervical myopathy. The patient and her family felt there was not hope for improvement in Mrs. DeBruer’s condition.

With slow and progressive/incremental physical therapy and restorative nursing, Mrs. DeBruer was able to feed herself, transfer and ambulate to the bathroom with a walker and assist of one. Her chronic diarrhea has finally been controlled. With another round of PT she has become more independent in her transfers and ability to get to the bathroom. She is now able to go outside with her family.

Both Mrs. DeBruer and her family are thrilled with her progress. With Mrs. DeBruer’s previous medical carrier, physical therapy and occupational therapy were many able to maintain these gains with assistance of the restorative nursing program.

It is very difficult to report only one success story. Team members report successes in practicing the EverCare model on a daily basis. A recent event leading to a letter of appreciation for Mary Ann Allan is one of many examples. Mary Ann has grown especially close to her residents and their families in a very short time as she joined EverCare in June of 1998.

Elizabeth DeBruer was an 89-year old resident at the Glencroft Care Center with a primary diagnosis of S/P CVA and Hyper-tension. Elizabeth is alert, oriented and very functional with no stroke residual. She is up and about daily in the facility ambulating with her walker. Mary Ann and Dr. Kaczar are the primary care team and work together to monitor Elizabeth’s blood pressure and medications.

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**Scottsdale Site**

Arlene Latham

dr.mrsalterson@emeraldfire.com

AWAKENING

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with bathing and grooming. She can propel her wheelchair, go about the house and attend activities. She is able to use a pad to communicate some of her needs. She still likes her soaps. Best of all, she is no longer a tube feeder and can feed herself after setup.

The member was not just "the CVA." The office staff could visualize our member and truly feel her living presence. The outcome of this team effort was an increase in the quality of life for our EverCare member.

EverCare can make a difference!

38TH ANNUAL PITTSBURGH FOLK FESTIVAL TO TAKE PLACE FROM MAY 28–30, 1999

HON. RON KLINK
OF PENNSYLVANIA
IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. KLINK. Mr. Speaker, I rise to recognize an extraordinary event that will soon take place in Pittsburgh, Pennsylvania. From May 28–30, 1999, the Pittsburgh Folk Festival, Inc. will entertain the community with the 43rd Annual Pittsburgh Folk Festival. For nearly half a century, this non-profit organization has been dedicated to the preservation and sharing of international cultures and heritages in the Pittsburgh area.

Throughout this three-day festival, the music, dance, cuisine, and crafts of Latin American, Scandinavian, African, Asian, and European countries will be displayed for all to enjoy. The 43rd Annual Pittsburgh Folk Festival will provide not only entertainment, but will also be an opportunity for enlightenment and education about the cultures and heritages of the people of the Pittsburgh area and around the world.

Western Pennsylvania is filled with culturally and ethnically diverse people, and this gala event aims to recognize the different histories and heritages from which we come. Through this celebration, everyone involved will have the ability to learn and experience this multiculturalism.

Mr. Speaker, educating Americans about the diversity of this world must be a top priority. The Pittsburgh Folk Festival has championed this philosophy for 43 years, and I am confident it will continue to do so in the future. I ask my colleagues to please join me in applauding the dedication and hard work of the participants of the Pittsburgh Folk Festival. This organization deserves our thanks for its contributions to the education and enlightenment of my Congressional District and the national community.

HONORING MIMI MOSKOWITZ FOR HER SERVICE TO THE BAYSIDE JEWISH CENTER

HON. GARY L. ACKERMAN
OF NEW YORK
IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. ACKERMAN. Mr. Speaker, I rise today to note the accomplishments of Mimi Moskowitz, who will be honored by the Bayside Jewish Center, of Queens County, New York, at a testimonial dinner on Monday, June 7.

Mimi is stepping down after two years as President of the Sisterhood of the Bayside Jewish Center, but she will continue to play an active role in the synagogue, as she has done for the past 22 years.

Since moving to Bayside from the Bronx in 1977, Mimi Moskowitz has plowed her energy and her limitless talent into the fundraising efforts and entertainment programs of the Bayside Jewish Center. For many years, she co-chaired the synagogue’s highly successful New Year’s Eve Dinner Dances. These annual events were routinely sold out, and attracted party-goers throughout New York City and Long Island.

In addition, Mimi served the Bayside Sisterhood as Program Vice President and Ways and Means Vice President, prior to her tenure as Sisterhood President. She has coordinated numerous Shabbat Dinners, Holiday Hoote-nannies, This is Your Life letters, and Purim Parties; has helped edit the synagogue newsletter, the Voice; and has produced countless promotional flyers. The hours of service she has spent volunteering in the synagogue office are too numerous to count.

Before arriving in Bayside, Mimi honed her talents in service to the B’nai B’rith of Co-op City, and the Sisterhood of the Castle Hill Jewish Community Center. However, Mimi Moskowitz is perhaps best known for her inventive song parodies and poems, which have been the hit of many an enjoyable evening at Jewish Centers in Queens and the Bronx for more than four decades.

Who can forget such classics as Pass-Over is Coming to Town, It’s Beginning to Look a Lot Like Purim, I’m Dreaming of a Full Sukka, or her seminal work, the full-length production of South Passaic? Indeed, Mimi is believed to be the only person ever to use the phrase Bronx Press Review in a rhyming lyric! Mr. Speaker, Mimi’s legion of friends will be flocking to the Bayside Jewish Center on June 7 to honor her for her tireless devotion, boundless energy and limitless service to her synagogue and her community. I ask all my colleagues in the House of Representatives to join me now in honoring Mimi Moskowitz, congratulating her on the occasion of her testimonial, and extending our best wishes to her for her future health and success.

WORKERS MEMORIAL DAY: LEADERSHIP AWARD

HON. BOB FILNER
OF CALIFORNIA
IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. FILNER. Mr. Speaker, and colleagues, I rise today to recognize Art Lujan, as he is honored by the San Diego-Imperial Counties Labor Council, AFL-CIO for his leadership in the San Diego labor movement.

As the Business Manager of the San Diego Building and Construction Trades Council, Art has worked many years at unifying the twenty-six diverse building trade unions in San Diego. As an officer of the Labor Council, he has brought that commitment to promoting a strong labor movement in the County.

As successfully secured a Project Labor Agreement with the County Water Authority resulting in over $700 million in construction projects throughout the next eight years. As a result of these efforts, Art won a $750,000 grant from the Workforce Partnership to establish a groundbreaking pre-apprenticeship program that will create new pathways for low-income San Diegans—particularly women and people of color—into skilled construction jobs that pay living wages.

My congratulations go to Art Lujan for these significant contributions. I can attest to Art’s dedication and commitment and believe him to be highly deserving of the San Diego-Imperial Counties Labor Council, AFL-CIO Leadership Award.

THANK YOU TERRY VANSUMEREN

HON. JAMES A. BARCIA
OF MICHIGAN
IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. BARCIA. Mr. Speaker, there is no doubt as to the value of the characteristics of dedication, loyalty and perseverance. These are traits that distinguish the ordinary from the extraordinary. Today, I rise to recognize Terry VanSumeren, an extraordinary individual who has served the Hampton Township community every day for the past 32 years.

Terry was born on September 19, 1937, to Lawrence and Mary VanSumeren. After growing up in the area where he would make a name for himself, he was hired by the Hampton Township Department of Public Works on June 5, 1967. This would begin one of the most impressive streaks ever by a local government employee. Since his date of hire, Terry VanSumeren has never taken a sick day—not one single day. Blessed with good health and an unmatched devotion to the residents of Hampton Township, Terry has been there every day for the people of his township. He has become a very well respected member of the community. Always looking to improve Hampton Township, he is an active member of the township board.

At a time when many people are skeptical about government, the excellent work done by Terry VanSumeren should instill a sense of confidence in the residents of Hampton Township. They have been extremely fortunate to have someone so hard working and devoted to attending to the needs of their community.

Today, Terry retires as the Superintendent of Public Works, a position he has held for the past 15 years. There is no doubt that as he leaves this position, Terry has made the township a much stronger community. As he now enters into his retirement, Terry will have the opportunity to spend time in his workshop and, more importantly, to spend time with his charming wife, Margaret, his two daughters Kym and Keri, as well as his grandson Zane.

Mr. Speaker, dedication is defined as the act of being wholly committed to a particular course of thought or action. I know of no one