

Now, why is that? Because we take the lowest rate of 15 percent and lower it down to 10 percent and we double the \$500 per child tax credit.

Now, with that said, some folks say, well, that is all fine and good for the single moms and folks at the low end of the spectrum, let us just have taxes for the special people, let us not have the taxes for what they call the rich.

Well, once again, all of us pay taxes and all of us are entitled to tax relief. The truth of the matter is that the top 10 percent of wage earners in this country pay 66 percent of the taxes. These are the same people who every year create hundreds of thousands of jobs. Are these folks not entitled to the tax relief? Should we not encourage them to provide additional jobs in this economy?

In summary, this tax relief is desperately needed. It is going to make a meaningful difference in the lives of single moms and working families. A tax cut is not too big and it is not just for the rich.

In closing, let me say this. The leading cause of divorce in the United States today is arguments about money. On this Valentine's Day, we have a happy message of hope for married couples who are struggling to make ends meet: Help is on the way.

TRIBUTE TO MS. IMOGENE MATTHEWS OF GARY, INDIANA

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

Mr. VISCLOSKY. Mr. Speaker, it is with the greatest pleasure that I pay tribute to one of the most caring, dedicated, and selfless citizens in Indiana's First Congressional District, Imogene Matthews of Gary, Indiana.

After serving the constituents of Northwest Indiana in my Gary District Office for the last 10 years, Imogene announced her retirement this past December.

Imogene Vanetta Matthews was born on April 15, 1954, in Gary, Indiana. Imogene, affectionately known as Moby, was the youngest girl of 11 children born to Emmett and Pauline Matthews. A lifetime native of Gary, Indiana, Imogene graduated from West Side High School in 1972.

One need look no further than her career choices after high school to determine what kind of person Imogene is. From her beginnings at the Gary Manpower Administration helping to place young children in day-care centers and homes, to her years of service as executive secretary for Gary Mayor Richard G. Hatcher, to the last person she assisted in her capacity as a Federal caseworker in my office, she has dedicated her life wholly to public service.

I was fortunate enough to have Moby on my staff as a Federal caseworker

since 1989. Her commitment to her work and the people of Northwest Indiana eventually earned her a position as my Deputy District Director.

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During her tenure in my office, she has worked selflessly to ensure the well-being of all those around her. Her exceptional knowledge and expertise in dealing with the Immigration and Naturalization Service and the Social Security Administration are unparalleled. While serving on my staff, she reunited dozens of families, helping loved ones attain the privilege of U.S. citizenship and aiding those already in the U.S. by acquiring the passports and visas they needed to visit their relatives abroad.

You only needed one meeting with Imogene to see the revelation that her choice of vocation is not only a result of the responsibility she feels to a community she loves but is also a reflection of her deep and abiding compassion for those around her. Federal casework can be a thankless task. But Moby never wavered. Regardless of the barriers that faced her, Imogene threw herself into her work with the patience and perseverance of Job. Her overwhelming commitment to following through on her promises made her an absolute miracle worker. My office is often the last resort for many of my constituents with problems. Imogene never let anyone feel desperate or afraid. On the contrary, she was a great source of hope to many people who had nowhere else to turn. She treated everyone who walked into my office with the dignity and respect they deserved, regardless of their situation in life or the details of their problems. After working with her for a decade, I can say easily that her kindness knows no bounds.

As one might expect, Imogene selflessly gives her free time and energy to her community as well, her friends, and, most importantly, her family. Imogene is a member of the NAACP as well as the Young Women's Christian Association. She is also an active volunteer for the American Association of Retired Persons and is a member of the Friends of the Gary Public Library. In addition to these important activities, Imogene promotes another cause that is near and dear to her heart. She is an avid Chicago Bulls fan and a Michael Jordan fan. Pictures of Michael Jordan adorned her office along with a life-size cutout of M.J.

Mr. Speaker, I ask that you and my other distinguished colleagues join me in commending Imogene "Moby" Matthews for her lifetime of dedication, service and compassion to the residents of northwest Indiana. She has touched the lives of many residents and she will be sorely missed not only by those she has helped with her outstanding service and uncompromising dedication but

by myself and my staff who have seen her extraordinary expertise and felt her deep compassion and love. She will never be replaced.

NATIONAL GUARD AND RESERVE DAY

The SPEAKER pro tempore (Mr. SHIMKUS). Under a previous order of the House, the gentleman from South Dakota (Mr. THUNE) is recognized for 5 minutes.

Mr. THUNE. Mr. Speaker, today is a very important day to American citizens and not just because it is Valentine's Day but because the President has also declared it National Guard and Reserve Day. I am encouraged that our national leadership is finally paying tribute to the citizen soldiers that play such a vital role in the protection of democracy and of our Nation's defense.

The National Guard has been there in every war and conflict that this Nation has ever fought. They were there in the Revolutionary War, the Civil War, both World War I and World War II, Korea, Vietnam, Operation Desert Storm and, most recently, Operation Allied Force in Kosovo. The National Guard is an integral part of America's military today, serving side by side with its active duty counterparts all over the world. They meet the security needs of our Nation, both at home and abroad.

Mr. Speaker, the National Guard is the only component in our military that has a dual mission. Their Federal mission is to serve as an essential partner with the country's Army and Air Force, responding to security needs worldwide. Just as important is their State mission of meeting the needs of our citizens during emergencies and disasters. The Guard, with its long history of assisting and protecting local communities, is well prepared to play this critical role in this critical mission area.

I would like to take this opportunity today, Mr. Speaker, to highlight the accomplishments of the South Dakota Army and Air National Guard. 4,452 people strong, the individuals of the South Dakota National Guard are some of the finest citizens in my State. They have served their Federal mission dutifully through deployments. As personnel from the 109th Medical Battalion deployed to Jamaica to perform medical readiness training, the 153rd Engineering Battalion worked on vertical construction in Hohenfels, Germany, and the 109th Engineer Group participated in warfighter exercises in Gafenwoehr. In just 3 years, the 147th Field Artillery's two battalions completed conversion to the multiple launch rocket system, and I have just gotten word that the 1085th Medical Company has been given the order to prepare the unit for full deployment to Bosnia. In addition, the 114th Fighter Wing of the Air National Guard has

deployed more than 500 people in support of the Aerospace Expeditionary Force and is getting ready for their fourth deployment enforcing the no-fly zone in Iraq.

Mr. Speaker, these extraordinary individuals have also responded to their State mission, being called on just this past summer to fight the Jasper fire in the Black Hills of South Dakota. This fire was the biggest ever in the history of my State. The 285 soldiers and airmen that were called to active duty to help fight this fire were there to meet the challenge just like they have always been. Their quick response is a credit to the hardworking individuals and their dedication to their job as citizen soldiers.

One can see by looking at the call of duty of the South Dakota National Guard that their responsibilities are escalating. However, at the same time we have unfortunately witnessed a decline in fully funded personnel accounts and end strengths. As the National Guard's number one priority, we must continue to devote attention to full-time manning. Adequate personnel and support are absolutely necessary to ensure a ready and accessible Guard.

Following these lines, we must take steps to ensure that our Nation's forces are capable of fighting and winning two nearly simultaneous major regional conflicts. Procurement and modernization play a central role in this. They are crucial elements to our ability to respond to multiple engagements and threats to our national security. Unfortunately, the Army and Air Force are currently wearing out weapons systems and support mission equipment. This is a direct result of the rate at which we have deployed on peacekeeping missions. As we begin to work through the defense authorization and appropriations cycle this year and in the future, more attention must be given to procurement of new weapons systems and to combat capability for all forces.

It is critical that Congress and the new administration provide funding levels sufficient to ensure that America's military capabilities are in line with our superpower responsibilities. We also must take steps to reassess our deployment strategies. Currently there is a great mismatch between U.S. force levels and overseas commitments. In the past decade, U.S. forces, which have included members of the South Dakota National Guard, have been deployed 35 times to places like Panama, Saudi Arabia, Kuwait, Iraq, Haiti, Somalia, Bosnia, Kosovo and even East Timor.

In the 40-year span of the Cold War era, our military was only deployed 10 times. Today, the U.S. Armed Forces are 40 percent smaller but 30 percent busier than they were just 10 years ago. A national strategy that clearly indicates where and under what circumstances deploying American serv-

icemen and women is necessary needs to be developed.

In addition to this increased operations tempo, Congress continues to identify new roles for the National Guard. These include defense against domestic terrorism, national missile defense, and defense against cyber-terrorism.

Members of the South Dakota National Guard form an essential part of our national security team. They are active participants in the full spectrum of operations, from the smallest contingencies to major theater conflicts. They are indispensable forces who truly embody our forefathers' vision. Their dedication to service, Mr. Speaker, and the outstanding manner in which they perform their duties exemplify the notion of the American citizen soldier. And so, Mr. Speaker, I would like to say thank you to them today.

REGARDING AMERICA'S MEN AND WOMEN IN UNIFORM

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

Mr. SKELTON. Mr. Speaker, Washington sometimes speaks with its own language. We talk in this town of taking risks, laying it on the line, or getting out on the edge, when the only cost of failure is to our pride or perceived prestige.

Out there beyond the Beltway, in many cases beyond America's shores, are people who really do take risks. They lay their lives on the line every day and they do so because we ask them to. They are, of course, America's finest, our men and women in uniform. And while some in this town may spare them a passing thought now and again, they are thinking of us, and Americans like us, every day. That is what devotion to duty means.

It is unfortunate but correct to note that those soldiers, sailors, airmen and Marines are never more prominent in our thoughts than when something goes wrong. Our hearts went out to the families of the sterling sailors aboard the U.S.S. *Cole*. We mourned the loss of brave Marines lost in recent aviation mishaps. And today our thoughts are with the families of soldiers killed and injured in an Army helicopter accident.

There is a message in these events, if we care to hear it. It is that even in times of greatest peace, the profession of arms is fraught with hazard. The world demands that we train hard, and realistic training brings real dangers. American interests require that our forces be forward, and those distant waters can mask unseen threats. And the requirement for technological leadership means that flaws in new systems can occasionally take a fearsome price.

So let us give thought on this Valentine's Day, this day dedicated to love,

to those men and women who put love of country above all. We are free to speak our minds in this Chamber because, out there, they have accepted the job of keeping us free. We are able to run what we call political risks because they take on mortal risks.

We talk at some length about how to properly compensate our men and women in uniform. That debate goes on. But I would suggest, Mr. Speaker, that we owe a humbling debt to America's servicepeople that goes far beyond the monetary. Indeed, it is not too much to say that, in the framers' phrase, they defend our lives and our sacred honor. Such a gift is truly beyond price.

LITHUANIAN INDEPENDENCE DAY

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

Mr. SHIMKUS. Mr. Speaker, I rise today to commemorate the 83rd anniversary of Lithuanian Independence Day and the 10th anniversary of freedom from Soviet occupation. I am especially proud of my Lithuanian heritage at this time of the year.

From the first Independence Day on February 16, 1918 until their reassertion of their independence on February 16, 1991, freedom from foreign domination has been a hard-earned dream for the Republic of Lithuania.

The Lithuanian people withstood unspeakable abuse under Soviet military forces that occupied Lithuania from 1940 to 1991 with dignity and restraint. In Vilnius, the capital of Lithuania, there are many reminders kept of the sacrifices made for freedom. The Vilnius KGB museum consists of a basement jail that has cells and torture chambers where secret police detained and interrogated Lithuanian prisoners before sending them into Siberian exile. The Lithuanian parliament building hosts a section of bullet-scarred barricades that were used in 1990 to ward off Russian tanks. Also, the Vilnius TV tower, which is the tallest structure in the city, has a monument to the 14 unarmed, freedom-loving Lithuanians who were murdered on January 13, 1991 by Soviet soldiers during their attempt to take over the tower.

In the 10 short years since the reestablishment of its independence, the Republic of Lithuania has restored democracy, ensured human rights, secured the rule of law, developed a free market economy, cultivated friendly relations with neighboring countries and successfully pursued a course of integration into the European Union. 2001 will be another critical year for Lithuania as it works to attract foreign investment and gain admission into NATO. Lithuania deserves our recognition for its perseverance in the