

EXTENSIONS OF REMARKS

PEACE IN THE MIDDLE EAST

HON. BILL ORTON

OF UTAH

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. ORTON. Mr. Speaker, now that the war in the Persian Gulf is over, pundits and Monday-morning quarterbacks have sprouted all over Washington this spring like so many daffodils. I want to take this opportunity to share with you the remarks of the Honorable DANTE FASCELL who recognized the threat to U.S. national security posed by Saddam Hussein last fall, and who later led the difficult but successful effort in this body to authorize the President's use of force in the Persian Gulf.

As a freshman Member, I appreciated Chairman FASCELL's leadership in what was a time of profound soul-searching for me. With that in mind, I would like to urge my colleagues to take a minute and consider a recent address by the chairman which contemplates the shape of peace taking form in the Middle East today.

The address follows:

REMARKS OF HON. DANTE B. FASCELL BEFORE THE NAPLES COUNCIL ON FOREIGN AFFAIRS, NAPLES BEACH, FL

Good evening—as always, it is both a pleasure and honor for me to appear before you. You know, the other day, Dick Cheney was briefing Members of Congress on the so called "end game" of the Gulf War. He informed Members of the truly remarkable, indeed astonishing performance of both U.S. forces and that of the allied coalition in bringing the war with Iraq to an end. He also related a story about elements of the U.S. VII Corps that took Iraqi POW's who upon leaving their bunker said, "God Bless George Bush." Dick then told us, "these POW's were obviously members of the Republican Guards."

Seriously though, what I have come to discuss with you this evening is the Congressional perspective on the most serious issue that can ever confront this great nation of ours. That subject, the issue of war and peace is, and remains as relevant a subject than ever before. I say this because now that we have won the war, it is absolutely essential that we win the peace as well.

SUPPORT FOR THE PRESIDENT

As Chairman of the House Foreign Affairs Committee, I was a member of the Congressional leadership consultative group that the President brought in on a regular and routine basis to discuss Iraq's naked, blatant and illegal seizure and occupation of Kuwait. During the initial course of these consultations we were all hopeful that a peaceful resolution to this crisis could be achieved through both diplomatic means and economic sanctions.

On October 1st of last year, these consultations resulted in Congressional action—House Joint Resolution 658—which was crafted by Members of both sides of the aisle and among the highest representatives of the ad-

ministration. Simply stated that resolution affirmed and congratulated the President on the actions he had taken with respect to Iraq's aggression in assembling an international consensus on Iraq's occupation of Kuwait. This resolution also specified that both Congress and the executive had an equal role on the issue of war.

At that time, it was our mutual hope that Saddam Hussein would wake up, and smell the coffee. It was our hope that Saddam would realize that Americans share a consensus of opinion to our democratic and Constitutional principles and are supportive of our traditional role in opposing illegal and naked aggression be it against Poland in 1939, Pearl Harbor in 1941, or Kuwait in 1990.

IRAQI INTRANSIGENCE

As stated, those were our hopes for a peaceful resolution of this crisis. But Saddam Hussein never budged. Diplomatic endeavors of all sorts were tried. World leaders, kings, the Arab League, the Soviet Union, the Pope, the Secretary General of the United Nations, the Secretary of State, and yes, indeed even the Iranians endeavored for a peaceful solution. And in the end, each and every one of those efforts met with greater Iraqi intransigence and bellicosity. All of those efforts failed. And, while those efforts were going in, Iraq continued in its brutal and systematic rape of Kuwait. They continued to reinforce their troops in Kuwait, while at the same time turning Kuwait into an Iraqi fortress of occupation.

It was under these circumstances that the President again came to Congress to seek authorization to use military force to implement those United Nations Security Council Resolutions that were pertinent to this crisis. I supported the President in this regard because of my convictions that all peaceful means toward ending this crisis had been exhausted. I supported the President in this regard because of my long-standing belief that naked aggression cannot be tolerated. Congressional support—both Democratic and Republican—to authorize the use of force was embodied in Public law 102-1.

This was one of the more difficult decisions of my Congressional career but I made this decision in the solemn judgment that we were left with no other alternatives. I know this judgment to be correct as the evidence of Iraqi horrors continues to mount. We now know better than ever before that Iraq completely plundered its former ally. This rape was conducted in such proportions so as to defy any civilized imagination.

We know that Iraq completely sacked Kuwait. We know that Iraq killed babies by taking them off their incubators which were sent back to Iraq. We know that Iraq systematically tortured the Kuwaiti people. We know that Iraq killed innocent civilians. We know that Iraq committed environmental terrorism. We know that Iraq endeavored to fray at the edges of the U.S.-led coalition through its missile attacks against Israel. We know that Iraq adopted a scorched earth policy when the end was near and finally, we know that Iraq's leadership—especially Saddam Hussein—did so with no regard to human life be it Kuwaiti or sadly enough, even his own people. Even more sadly, I am

sure that we have only just begun to scratch at the veneer of these and other yet to be discovered Iraqi atrocities.

THE AFTERMATH

America went to war against Iraq along with some thirty other partners in the military coalition. Our objectives in this endeavor were straightforward. Simply stated, the U.S.-led coalition sought to: (1) preserve the territorial integrity and economic and political security of Saudi Arabia; (2) seek the immediate withdrawal of all Iraqi forces from Kuwait; (3) seek the peaceful restoration of the legitimate Kuwaiti government; and (4) provide for the protection of American citizens abroad. We sought these objectives peacefully and we prosecuted and achieved them through war. As I stated earlier, however, now that we have won the war, we must strive to win the peace.

SHORT-TERM OBJECTIVES

In the short-term winning the peace will require Iraqi compliance with each of the U.N. mandates. This process is currently underway. It will also require Iraqi repatriation of all coalition POW's and other detainees. It will also require Iraqi cooperation on the disarming of all land and sea mines throughout the Kuwait theater of operations. It will require an end to all missile attacks on third world countries. Each of these efforts are also being negotiated but much more must be done.

An organized plan must be devised to provide humanitarian assistance to this strife-torn region. We must assess how the global community, indeed the allied coalition will address these needs. We—the global community—must prevent the outbreak of disease in the Kuwaiti and Iraqi civilian populations. We must seek the solutions to the environmental disaster that has struck the Persian Gulf and Kuwait itself. We must confront these and other issues systematically. The rebuilding of Kuwait—oil fires, oil refinery capacities, roads, power plants, desalination plants, sewage facilities, hospitals and housing—will take years but our priorities in the short-term must focus on the human equation. This rebuilding process is underway and must proceed with haste. In this regard, the Kuwaitis are anxious for U.S.-led efforts. Indeed, in this regard, some 70% of the first \$1 billion in reconstruction contracts have been awarded to U.S. firms.

LONG-TERM OBJECTIVES

While short-term objectives are both logical and imminent, the single most long-term objective that I believe we must achieve in the wake of this crisis rests in our mutual efforts in bringing about a negotiated end to the Arab-Israeli conflict. Like the Cold War, this forty-three year conflict must be brought to an end—a peaceful and negotiated end.

When I last checked, more than 30 percent of all world-wide arms sales were to the Middle East. Think about that—more than 30 percent of the global trade in arms takes place in the Middle East. In 1987, the total worldwide trade in arms exceeded \$56 billion. In 1988, the total worldwide trade in arms exceeded \$49 billion. This would appear to be a small step in the right direction but how far

* This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

a step I really can't say given the continued desire of the nations within this region to acquire weapons of even greater lethality than those currently in inventory.

In 1988, Iraq alone, accounted for more than 30%—some \$4.6 billion in just one year—of the regional arms trade in the Middle East. In 1989, weapons deliveries to Iraq exceeded \$1.9 billion and this was an Iraq allegedly at peace. Iraq traded with everybody and anybody. Iraq traded with the Soviet Union, France, other western powers including Switzerland which sold Iraq air defense systems, and lesser developed countries such as Brazil and Argentina. Iraq was an arms merchant of death's definition of paradise. If you had something, anything to sell that dealt with death or destruction, Iraq had to have it.

Iraq wanted and got jets, and then Iraq wanted and got more jets. Iraq wanted and got tanks, and Iraq wanted and got more tanks. Iraq wanted and got artillery, and Iraq wanted and got more artillery. Iraq wanted it all, and I do mean all. In 1989, a staff study mission of the Foreign Affairs Committee was advised by Iraqi officials of Iraq's desire and intention to become a superpower—not just the regional superpower that it already was—but a superpower, a global superpower by the end of the century, Iraq's arms and dual use technology feeding frenzy was, in a word, unbelievable. So let's start right there.

REGIONAL ARMS CONTROL AND COLLECTIVE SECURITY

In my mind, I know that the economic sanctions against Iraq will, sooner or later, be lifted. I would suggest, however, that when these sanctions are lifted they should only be lifted at the humanitarian level. In other words, access to nuclear research and development materials comes to an end. Similarly, access to the dual use technologies for missile components comes to an end. Finally, access to chemical and biological weapons components that also have peaceful applications comes to an end. The world can ill afford to go back to business as usual with Iraq.

It is equally clear that the military sanctions that have been imposed upon Iraq remain in place. In other words, all arms trade with Iraq must come to an absolute end. This suspension of arms dealing with Iraq will allow the region to take a breather. It will also allow the United States and its coalition partners—including on the diplomatic side the Soviet Union—the opportunity to seriously reassess the nature of all arms traffic in the Middle East.

This suspension of arms sales to Iraq will assure its smaller neighbors that Iraq will not rise like a military Phoenix out of the ashes of its military's destruction. It will allow those neighbors the opportunity to assemble new collective security arrangements where they will be capable of defending themselves against future aggression. As the suspension of arms transfers to Iraq remain in place the opportunity for diplomacy comes into play.

THE POTENTIAL SILVER LINING

They say that every cloud has a silver lining, and unwittingly Saddam Hussein may have provided the Middle East with a silver lining to the clouds of war and Iraqi caused smog that are now lifting from the Persian Gulf. In his desire to devour Kuwait and in the Palestinian Liberation Organization's duplicity in supporting him in this effort, Saddam Hussein and Yasser Arafat contributed to the formation of a Riyadh-Cario-Da-

mascus alliance. Now I for one, have never been a fan of Hafez Assad, but I do see the potential for the development of a Camp David II type of agreement coming out of the Gulf War.

Clearly, the United States has a long-standing and unwavering commitment to Israel and its security and survival. In this regard, the United States has consistently committed itself to maintaining what we describe as Israel's qualitative edge over its quantitative disadvantages vis-a-vis its hostile neighbors. Hence the transfer of U.S. Patriot missile batteries to Israel to offset the threat of indiscriminate Iraqi Scud missile attacks against Israel's civilian population. This is a commitment from which we will not stray.

It is equally clear, that each of the nations within this highly volatile region have just been witness to the most incredible and devastating destruction of any army since that of Napoleon's disastrous retreat from Moscow, or that of the German Wehrmacht on the Russian steppe. Keep in mind, however, that those past engagements and defeats took place over years, after hundreds upon hundreds of days of fighting, attacking and counter attacking. The destruction of the Iraqi war machine—what once was the fourth largest war making machine in the world—took place in some forty days of air operations of unprecedented magnitude but in no more than one hundred hours of ground warfare, the intensity of which I hope and pray that none of us will ever see again.

This utter and complete destruction of Saddam Hussein's legions of doom, in what he called the "mother of all battles," but what became the mother of all disasters to the Iraqi army must signal to all parties in the Middle East that war can no longer be an alternative to diplomacy and peace. Anwar Sadat courageously faced this reality when he went to Jerusalem and on to Camp David where he and Prime Minister Menachem Begin took those first steps toward ending the Arab-Israeli conflict peacefully. It is now time for other Arab states to take similar action. The forces of moderation are now at the fore of Arab leadership, and the time for building upon the Camp David foundation is upon us.

President Bush exhibited sound and credible leadership in his prosecution of the war against Iraq. His leadership in assembling the allied coalition of forces was masterful. His unprecedented consultations with Congress ensured American unity of purpose. His deliberations with the allies and the Soviet Union maintained the integrity of the international coalition. The President, joined by a historic Congressional war powers authorization and an international coalition of thirty countries, was able to demonstrate cohesion and solidarity of purpose. The President, along with his council of war, and his generals were successful in winning the war.

We, in Congress, however, now call upon the President to chain the dogs of war, to demonstrate his leadership and resolve in bringing diplomacy to the fore. It is now time for the President to unleash his counsels of peace. In pursuing this endeavor the United States and its partners must commit themselves to building bridges between the rich and poor peoples of this strife torn region through economic development. We must convince these peoples to respect the rule of law and not the rule of the jungle through their mutual recognition of their rights to individual and state security. We must continue to pursue the principles of human rights through our historical and

basic commitment to such principles. We must continue to propose the development of democratic institution building through our traditional commitment to such institutions. We must encourage these developments or risk all that we have achieved in victory through a continuation of the status quo in Arab-Israeli relations. While the achievement of these tasks will not be easy, they are possible to imagine, and therefore, not impossible to achieve.

A TRIBUTE TO LEROY COLLINS

HON. DANTE B. FASCELL

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. FASCELL. Mr. Speaker, I join our colleagues in paying tribute to a man who led the State of Florida and our Nation into a new era, Gov. LeRoy Collins. While other Southern Governors fought integration, LeRoy Collins was fighting for its peaceful implementation. While others sat on the sidelines or ran for cover, LeRoy Collins threw himself in the middle of the most controversial issue of the day. First as Governor, and then as a representative of President Johnson when he mediated the historic march from Montgomery to Selma in 1965, he was committed to integrating our society at all levels.

LeRoy Collins vetoed segregation legislation and successfully lobbied legislators to sustain his veto. In 1956, he used an obscure constitutional provision to adjourn the legislature and prevent the passage of segregationist measures. In a 1963 speech in South Carolina he reflected on the future of the South:

Any rational man who looks out on the horizon and sees the South of the future segregated is simply seeing a mirage. Above all else it is the moral duty of our generation to plow under racial injustice everywhere in the United States.

In 1960, he used the occasion of the first statewide radio-television address by a Governor in Florida to denounce white-owned businesses which encouraged blacks to patronize parts of their establishments, but denied them service in others. Collins struck at the heart of segregation and ignored its political risks. In 1968, the political ramifications of his courage would catch up with him when he was branded "Liberal LeRoy" in an unsuccessful bid for the U.S. Senate. Earlier in his career, he made a comment that is an appropriate footnote to the 1968 Senate contest: "I do not have to get reelected, but I have to live with myself."

His belief in integration was rooted in what I believe was his fundamental political principle—all citizens have the same rights to hope and opportunity. He established a statewide system of junior colleges which has allowed countless Floridians to further their education. In a recent interview Collins said: "I believe we ought to look for the stars. We can find a lot of stars if we look for them."

LeRoy Collins was the same thoughtful and reflective person in his private life as he was in his public life. His peaceful resolve and strong leadership helped Florida through a period of our history that other States struggled with. He has already been eulogized as a

timeless figure in a very critical time in the history of our State, in particular, and the Nation, in general. Indeed, at anytime our Nation would have been blessed to have him, but during the struggle for civil rights it was critical that we had LeRoy Collins.

Jeanne-Marie and I extend our sympathy to his wife, Mary Call, and to his family.

OFFICIAL INTIMIDATION OF THE CROATIAN PRESIDENT BY YUGOSLAV FEDERAL OFFICIALS

HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. LANTOS. Mr. Speaker, Yugoslavia has reached a crossroads. Most of the six Yugoslav Republics have held free and fair elections in which Communist leaders have been replaced by democratically elected officials. But in the Republic of Serbia and in the Yugoslav Federal Government, old line Communists continue to dominate.

I would like to draw the attention of my colleagues to one particularly disturbing example of the level to which the old order will stoop to maintain its illegitimate grip on power. Croatia's democratically elected President, Franjo Tudjman, has been the target of malicious intimidation carried out by the Yugoslav Federal Government.

In January of this year President Tudjman sent a letter to President Bush requesting moral support from the United States in averting the escalation of conflict between Croatia and the Yugoslav Federal Government. President Tudjman advocated "a peaceful resolution to ensure future stability, respect for internal borders, and cooperation between the nations states" of Yugoslavia.

In an effort to intimidate President Tudjman and to discourage Croatia's movement toward democracy, the Federal prosecutor of the Federal Government issued an opinion that President Tudjman's letter "appealed to a foreign power to resolve the Yugoslav crisis, thereby putting Yugoslavia in a subordinate position." He declared that under the Yugoslav Criminal Code, section 117, this was a criminal act of treason.

Croatia has advocated the peaceful resolution of problems between the republics of the Federal Government of Yugoslavia in much the same way that Lithuania, Latvia, Estonia, and Georgia have sought to advance democratic and pluralistic ideals within the Soviet Union. Just as Gorbachev has used military force and other totalitarian tactics to repress these Soviet republics, the Yugoslav Federal Government is using similar tactics against President Tudjman and the Croatian Government. High treason do not cease. For the sake of creating normal conditions for a democratic resolution of the state-political crisis in the SFRY, I consider it necessary for the federal public prosecutor to withdraw its opinion regarding the justification of criminal-legal accountability and that the Presidency of the SFRY disassociate itself from threats of opening new Stalinist processes against even the highest representatives of the Republics.

Mr. Speaker, it is a serious matter that a request for moral support for the democratic and peaceful resolution of differences be branded as treason. It is of the utmost importance that we in the U.S. Congress actively encourage and promote the spread of democracy and the peaceful resolution of problems. To the end, we must not ignore the attempts by Yugoslav federal officials to suppress democracy by military intervention or by politically motivated criminal prosecution. We must support a peaceful and democratic resolution to the conflict in this region.

In a letter to the President of the Federal Presidency, Dr. Borislav Jovic of the Republic of Serbia, President Tudjman stated earlier this month,

This letter, sent in a manner usual in international relations, appealed to President Bush—with regard to the role and reputation that the U.S.A. and President Bush have in the international democratic public and the free world—to influence with diplomatic means a peaceful outcome of the Yugoslav crisis and the prevention of bloodshed.

Mr. Speaker, because of the intimidation campaign against President Tudjman by federal officials, the democratically elected President of Croatia is not able to travel to Belgrade to perform his official duties as a member of the expanded Yugoslav Federal Presidency because of fear of being arrested by federal officials. President Tudjman wrote the following in a letter to the Federal President:

In reference to today's [March 1, 1991] meeting of the Presidency of the SFRY, I wish to reiterate that as President of the Republic of Croatia, I cannot participate in the work of the Presidency of the SFRY and in negotiations on the future of Yugoslavia if the pressures and even threats of criminal prosecution for high treason do not cease. For the sake of creating normal conditions for a democratic resolution of the state-political crisis in the SFRY, I consider it necessary for the federal public prosecutor to withdraw its opinion regarding the justification of criminal-legal accountability and that the Presidency of the SFRY disassociate itself from threats of opening new Stalinist processes against even the highest representatives of the Republics.

Mr. Speaker, it is a serious matter that a request for moral support for the democratic and peaceful resolution of differences be branded as treason. It is of the utmost importance that we in the U.S. Congress actively encourage and promote the spread of democracy and the peaceful resolution of problems. To the end, we must not ignore the attempts by Yugoslav federal officials to suppress democracy by military intervention or by politically motivated criminal prosecution. We must support a peaceful and democratic resolution to the conflict in this region.

INTRODUCTION OF H.R. 1456, THE INTANGIBLES AMORTIZATION CLARIFICATION ACT OF 1990

HON. GUY VANDER JAGT

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. VANDER JAGT. Mr. Speaker, I am today introducing H.R. 1456, the Intangibles Amortization Clarification Act of 1991. I am very pleased that two of my colleagues on the Ways and Means Committee, Congressman BERYL ANTHONY and Congresswoman BARBARA KENNELLY, are joining me in introducing this legislation. This legislation is intended to clarify the current law income tax treatment of customer based, market share, and any similar intangible items. This bill would specifically clarify that these intangible assets are amortizable over their determinable useful life provided that the taxpayer can demonstrate that: First, such items have an ascertainable value separate and distinct from other assets—including goodwill or going concern value; and second, such assets have a limited useful life.

By way of example, customer based intangibles include customer or subscriber lists; patient lists; insurance expirations and client lists; and advertiser lists. Such assets are present in the context of acquiring any business which provides service to customers, including, but not limited to, the acquisition of insurance agencies, newspapers, heating oil companies, waste disposal companies, magazine companies, medical practices and other similar businesses.

The introduction of this legislation is necessitated by two recent developments. First, the Internal Revenue Service has issued what is referred to as a "Coordinated Issue Paper" which takes the position that as a matter of law, customer based intangible assets cannot be amortized in any situation in which the acquirer of those assets, acquires as part of the same transaction, goodwill of a business. This position is inconsistent with the judicial precedent in this area and the IRS' own prior pronouncements. Notwithstanding the fact that the IRS position misstates current law, tremendous problems have been created for taxpayers as a consequence of IRS audit activity attempting to impose the position of the coordinated issue paper on taxpayers. Moreover, the mere existence of the coordinate issue paper is having a depressing effect particularly on the value of small businesses which are currently being offered for sale.

The second development is the introduction of legislation by my good friend and fellow colleague on the Ways and Means Committee, Congressman BRIAN DONNELLY. Mr. DONNELLY's legislation, H.R. 563, would provide that customer based intangibles shall be treated as having "an indeterminate useful life." While this provision would seem to be innocuous, the consequence of its enactment would be to prevent taxpayers from amortizing any such assets in that one of the requirements of current law for amortization, as specified in my legislation, is that the asset have a determinable useful life.

Enactment of my legislation would clearly indicate to the IRS the view of the Congress

that the coordinated issue paper incorrectly describes current law and would assure affected and potentially affected taxpayers that Congress does not believe H.R. 563 is consistent with notions of fairness and sound tax policy.

Both the position of the IRS, as set forth in the coordinated issue paper, and the proposed legislation of Congressman DONNELLY, violate fundamental tax principles and represent questionable tax policy for the following reasons:

Taxpayers are obviously permitted to depreciate the cost of tangible assets used in business, for example, vehicles, machinery and equipment, furniture and fixtures, et cetera. The coordinated issue paper and H.R. 563 do not allow taxpayers comparable treatment with respect to customer based intangibles because they prevent taxpayers from demonstrating that such assets actually have determinable useful lives and value. The unfairness of this is apparent for a variety of assets which include, but are not limited to, insurance in force, insurance expirations, mailing lists, and the subscription lists of newspapers or magazines.

A consequence of this arbitrary approach is to tax more than the net income that the taxpayer earns with respect to these assets by disallowing a deduction for the cost of an asset that is exhausted over a period of time. This provision particularly penalizes any service industry.

Some might suggest that either H.R. 563 or the position taken in the coordinated issue paper might eliminate a difficult source of controversy between the IRS and taxpayers. Experience indicates, however, as in the case of other tax interpretive issues, that the IRS and the courts are more than capable of handling these problems as they have concluded on many occasions that assets such as subscription lists, franchises, and other intangibles can be wasting assets with a determinable life, and that taxpayers should be allowed to depreciate them. Moreover, I would encourage the IRS to devote their resources to assisting taxpayers in determining useful life and value rather than to costly and endless litigation which is not a productive use of either Government resources or taxpayer resources.

The position proposed by both the coordinated issue paper and H.R. 563 is unfair to taxpayers because it denies the ability of a taxpayer to establish that an asset has a determinable useful life and to recover its costs in that asset. In theory, H.R. 563 is even more unfair than the coordinated issue paper because it would preclude amortization even in those cases where goodwill is not present.

As I indicated, my legislation is simply intended to clarify the current law treatment of intangibles as reflected in years of judicial decisionmaking. By way of example, let me refer my colleagues to one of the preeminent cases in this area, the *Houston Chronicle* case. In that case, the Fifth Circuit Court of Appeals specifically recognized that the tax law has no rule that customer based intangibles are nonamortizable in those cases where goodwill is present. The court noted as follows:

[W]e are satisfied that the rule does not establish a *per se* rule of non-amortizability in every case involving both goodwill and other

intangible assets. In light of section 167(a) of the Code and Regulation section 1.167(a)-(3), we are convinced that the "mass asset" rule does not prevent taking an amortization deduction if the taxpayer properly carries his dual burden of proving that the intangibles asset involved (1) has an ascertainable value separate and distinct from goodwill, and (2) has a limited useful life, the duration of which can be ascertained with reasonable accuracy.

The Court of Claims reached a similar conclusion in the Richard S. Miller case when it stated as follows:

There is no *per se* rule of nondepreciability or nonamortizability in every case that involves both goodwill and other intangible assets. The depreciability of assets such as customer and subscription lists, location contracts, insurance expirations, etc., is a factual question only.

This court, like many others specified the two pronged test that taxpayers must satisfy while stressing that reasonable approaches to satisfying these tests are appropriate:

The evidence must establish that the expirations (1) have an ascertainable value separate and distinct from goodwill, and (2) have a limited useful life, the duration of which can be ascertained with reasonable accuracy. In application of this test, precise exactitude is not required. As the court in *Houston Chronicle* states:

"Our view that amortizability for tax purposes must turn on factual bases—is more in accord with realities of modern business technology in a day when lists are bartered and sold as discrete vendible assets. Extreme exactitude in ascertaining the duration of an asset is a paradigm that the law does not demand. All that the law and regulations require is reasonable accuracy in forecasting the asset's useful life."

My legislation is intended to stress to the IRS that they must apply this reasonableness standard in considering taxpayer positions in this area. For example, studies used to determine value prepared based on generally accepted valuation methods, even if prepared by in-house personnel, should be considered reasonable. Likewise, valuations based on arms-length allocations generally should be treated as reasonable. Useful life estimates based on experience of the taxpayer, the seller of assets, industry experience or reasonable appraisals also should be treated as reasonable.

Many of my colleagues may recall that Congress recently addressed the tax treatment of intangible matters. In 1987, as part of the Omnibus Budget Reconciliation Act of 1987, legislation similar to Congressman DONNELLY's was considered as part of the conference committee deliberations on that legislation. After thoughtful consideration, the conference committee rejected that legislation as unfair and inconsistent with sound tax policy for many of the reasons I have discussed today.

Finally, let me emphasize that my proposed legislation will have no revenue losing effect, as it is only intended to restate current law. In fact, it is likely to have a positive effect on the budget deficit in that it is intended to eliminate needless litigation and should facilitate early resolution of disputes pending between taxpayers and the IRS. It is, nevertheless, important, particularly in light of the position which the Internal Revenue Service is currently taking through its coordinated issue paper of re-

fusing in many cases to recognize that taxpayers can amortize customer-based intangibles and similar assets when they satisfy the two-pronged test of establishing value and useful life. The obvious unfairness which this position is having for both buyers and sellers of business is a serious matter. This unfairness is particularly severe for small business men and women contemplating a possible sale of their business because the very existence of the coordinated issue paper is depressing the possible purchase price of such businesses. Thus, I encourage my fellow colleagues to cosponsor and work for enactment of my legislation.

THE FOOD FOR YOUNG CHILDREN ACT

HON. JIM MOODY

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. MOODY. Mr. Speaker, today I am introducing legislation that will help ensure that all poor children in day care centers have balanced meals. The Food for Young Children Act, which I am introducing with 30 of my colleagues, will make adjustments in the Federal Child Care Food Program so all low-income children will qualify for participation in this valuable program. This is an important investment in our children and their future.

Poor nutrition has both serious short- and long-term effects. Good nutrition is essential for young children in order to grow physically and mentally. There is a clear link between proper nutrition, good health, and cognitive development. Hungry children have a greater inability to concentrate, are more irritable, and have a greater tendency to be sick. Poor nutrition can also result in growth retardation and an increased risk of infections.

The Food for Young Children Act will help correct the problem with the Federal Child Care Food Program that inadvertently excludes many poor children. Currently children who attend for-profit day care centers can only participate in the USDA Food Program if at least 25 percent of the children attending the day care center receive title XX funds. In the early 1980's, Congress made a change in the Child Care Food Program eligibility requirements to allow for-profit day care centers to participate in the program. The intent was to ensure that low-income children are receiving proper nutrition and also to provide a greater incentive to for-profit day care centers to accept these children.

The number of day care funding sources for low-income children have expanded during the 1980's which means many poor children no longer rely on title XX as their child care funding source. As a result, these children no longer qualify for the Child Care Food Program. The Food for Young Children Act adjusts the participation requirements so child care centers can participate in the Child Care Food Program if 25 percent or more of the children they serve have family incomes that qualify them for free or reduced price meals, regardless of whether these children are receiving title XX funds.

I urge my colleagues to join me in support of this legislation. It is time to rectify this inequity in the Federal Child Care Food Program. Let us make sure that all children are eating properly while at day care.

**PROLIFERATION PROFITEERS:
PART 3**

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. STARK. Mr. Speaker, today I am placing into the CONGRESSIONAL RECORD the third of 12 case studies on foreign firms which sold nuclear weapons technology to Saddam Hussein.

With the easing of East-West tensions, nuclear proliferation is now the No. 1 threat to U.S. national security. And one of the leading causes of proliferation has been the weak and poorly enforced export controls of many Western countries. We must address this problem today or else face a world with dozens of countries armed with weapons of mass destruction and the means to deliver them.

Last month, I introduced the Nuclear Non-Proliferation Enforcement Act (H.R. 830), to help halt the spread of nuclear weapons. The legislation is closely modeled on the missile technology sanctions passed in the Defense bill last fall and is currently cosponsored by 18 Members of Congress.

TWELVE FOREIGN FIRMS REPORTEDLY ENGAGED IN NUCLEAR WEAPONS-RELATED TRADE WITH IRAQ

FIRM 3: EXPORT-UNION GMBH (GERMANY)

Export-Union GmbH is a medium-sized trading firm owned by Wolfgang Boehm. In 1990, the company filed an Iraqi order for 40 tons of metal sheets made of maraging steel and 14 tons of steel rings. Because of its hardness and high tensile strength, maraging steel is suitable for such nuclear weapons-related applications as the production of uranium enrichment centrifuges. The order was worth DM 100,000, but Iraq was prepared to pay DM 3.8 million. In mid-1990, three employees of the Iraqi firm Teco went to Germany to monitor a special materials test of the maraging steel and to receive training in processing of the material. As of August 1990, the German government did not require any official permit for the export of this material, which was originally produced by the German firm Saarstahl.

**IN HONOR OF 50 YEARS OF THE
MONTEREY PENINSULA AIRPORT
DISTRICT**

HON. LEON E. PANETTA

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. PANETTA. Mr. Speaker, I rise today to pay tribute to the Monterey Peninsula Airport District on the occasion of the 50th anniversary of its March 22, 1941, founding.

In the last 50 years, we have seen the Monterey Peninsula Airport District extend its capacities to fulfill the growing needs of the peo-

ple of the 16th District of California. Since its opening, the airport district has encouraged and participated in the advancement of the Monterey Peninsula in business, industry, and character.

Established in 1941, the Monterey Peninsula Airport District began as a small facility with limited services. Presently, it provides both corporate and private aircraft lines serving five major air carriers and their regional affiliates. Not only is the facility a convenient outlet for the district's high level of tourism, but it also serves as a base for military air operations. In times of emergency, the airport has supported the tactical deployment of military transport from Fort Ord. In the past 50 years, the Monterey Peninsula Airport District has been accommodating and responsive to the needs of the civilian and military personnel of the 16th District who have come to depend on it.

The airport has managed to incorporate the serenity of the Monterey area with the efficiency of a large airport facility. It is constructed on 600 acres of land, including a terminal and two runways, and generates an estimated 425 jobs for the people of the Monterey Peninsula. It is a small and personable facility that compliments the atmosphere of the district that it serves.

The Monterey District Airport and the people who contribute to its survival have created a gateway to one of the most breathtaking and historical areas in the world. The airport is a vital part of the growth and diversity of the Monterey Peninsula. Without it, thousands of people each year could not experience the exquisite beauty of Pebble Beach, Big Sur, Carmel, and Monterey.

Mr. Speaker, I ask my colleagues to join me now in honoring the Monterey Peninsula Airport District on its 50th anniversary. It is with great pride and respect that I pay tribute to the outstanding service this facility has provided to the citizens of the 16th Congressional District of California.

**TRIBUTE TO THE MIAMI
CHILDREN'S HOSPITAL**

HON. DANTE B. FASCELL

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. FASCELL. Mr. Speaker, I would like to take this opportunity to call to our colleagues' attention the story of the Miami Children's Hospital, an institution that, for over 50 years, has been committed to excellence in pediatric health care, research, and education. Our greatest resource is our children. Therefore, the selfless dedication of the entire hospital staff to treat the sickest of children in a variety of medical specialties is of the utmost importance to south Florida, as well as the Nation as a whole. Over the years, the miracles performed daily at the hospital have given scores of children and their families hope, as well as bringing smiles and laughter back into their lives.

None of these accomplishments would have been possible without the efforts of the Miami Children's Hospital Foundation, the fiduciary

and fund raising affiliate of the pediatric medical center. David M. Walters, president of the foundation, as well as former U.S. Ambassador to the Vatican, deserves special recognition for the work he has done as leader of the foundation. His tireless work on behalf of countless numbers of ailing children stands as an example for all U.S. citizens of what a difference one person can make by sharing his or her talents with those less fortunate. It was Ambassador Walters who first shared the story of the Miami Children's Hospital with me, and today I commend the story to our colleagues' attention.

THE STORY OF MIAMI CHILDREN'S HOSPITAL

The story of the development of Miami Children's Hospital-Mary Ann Knight International Institute of Pediatrics is a legend in the modern history of Florida. It stands as a tribute to the private citizens of south Florida who have, through their energy and benevolence, created one of the most advanced free standing, independent, teaching and research pediatric institutions in the hemisphere.

The beginnings were humble, conceived in the minds of local doctors in the mid-thirties at a time when south Florida was celebrated primarily as a place to escape the harsh winters of the north. The early concept was a crippled children's hospital on 26 acres just west of Coral Gables. The war interrupted its construction however Variety Club Tent #33 joined the venture thus completing the first structure. In the early 1950's, the hospital was a regional hospital for polio patients. With the arrival of the Salk vaccine on the medical front, this threat disappeared and Variety Children's Hospital, as it was then known, became a modest caring community children's hospital.

By 1980, it became apparent that Variety Children's Hospital could not meet the demands of the burgeoning population of south Florida. A decade of development was planned by leading citizens who gave of their time and wealth to what then became Miami Children's Hospital. The object was to achieve the ultimate in child health care so that no child need leave Florida to get the best of care for the worse of diseases. In less than ten years, that goal has been achieved without losing the tender care characterized by the original hospital.

Today, this now international institution has flourished to the point of treating as inpatients and outpatients over 100,000 children annually, cared for by more than 1,700 employees. 87 sub-specialty pediatricians are officed on campus providing training for a substantial number of the state's pediatric residents. A 43,000 sq. ft. Research Center in basic science with protocols in genetics-microbiology, nutrition and neurobiology is the latest achievement.

The Legislature of the State of Florida by Resolution has lauded the institution for its great merit.

HUMAN RIGHTS IN GUATEMALA

HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. LANTOS. Mr. Speaker, the Congressional Human Rights Caucus, which I cochair with Congressman JOHN PORTER, recently invited Members of Congress to join us in send-

ing a letter to newly elected President Jorge Antonia Serrano of Guatemala. The letter commends President Serrano for his strong statements for the defense of human rights and calls on him to take concrete actions to ensure that justice and basic rights are protected in his country. The bipartisan letter was signed by 105 Members of Congress—a quarter of the United States House of Representatives—and was delivered to the Guatemalan Ambassador by Congressman JOHN SPRATT, a leader in Congress for human rights.

In addition, Assistant Secretary of State for Inter-American Affairs, Bernard Aronson, has echoed our concerns, and we look forward to working together to identify measures that will support Guatemalan initiatives for the improvement of human rights.

Human rights monitors have sadly referred to Guatemala as having one of the worst human rights situations in the world. Up to 38,000 disappearances were documented by human rights monitors in Guatemala before 1986. The restoration of civilian rule in 1986, after nearly 30 years of military governments, raised hopes that the long and tragic history of human rights abuses would come to an end. Those hopes have not been realized. Despite an initial decline in the number of human rights abuses, political violence has once again reached disturbing levels. Political killings now occur at the rate of more than one death per day.

President Serrano has called for an improvement in human rights conditions in Guatemala. In his inaugural speech, he pledged to protect human rights in his country. We welcome this interest in giving human rights a higher priority.

Mr. Speaker, I wish to submit for the RECORD the letter that was sent to President Serrano. I urge my colleagues to give it the serious attention it deserves.

The letter follows:

FEBRUARY 7, 1991.

DEAR MR. PRESIDENT: We would like to take this opportunity to extend to you our sincere congratulations on your inauguration. We welcome the peaceful transfer of power from one civilian administration to another. During your tenure in office, we look forward to working with you on issues of mutual interest.

As Members of Congress active in foreign affairs, we remain deeply concerned about the escalating human rights abuses in your country. Despite an initial decline in violations under the administration of President Vinicio Cerezo Arevalo, by 1990 human rights abuses once again reached very disturbing levels. Substantial evidence suggests that members of the security forces continue to be implicated in widespread and systematic human rights violations.

In recent years, Guatemalans from all sectors of society and of all ages have been the victims of human rights abuses. Reports indicate that those at particular risk include trade unionists, academics and students, church workers, peasants, human rights activists, journalists, and members of grass roots organizations. We are especially concerned that human rights organizations, including the GAM and the CERJ, have been targeted in campaigns of harassment and intimidation. Among the most troubling new victims of human rights violations are street children. According to Amnesty International, evidence has come to light that

Guatemala City police and private security personnel have harassed, beaten, and, in some instances, killed street children. Witnesses have been intimidated and charitable organizations working with the children have suffered reprisals.

Because the improvement of human rights across the globe is an important goal of U.S. foreign policy, your government's success in improving human rights conditions in Guatemala will have a favorable impact on the future of bilateral relations between our two nations. We urge you to take several steps to help stem the renewed wave of political violence in Guatemala and improve human rights conditions.

First, we urge your government to issue a public condemnation of torture, "disappearances", and extra-judicial executions. Between 1986 and 1989, Amnesty International documented more than 222 political "disappearances" and Guatemala's assistant human rights procurator recorded 243 political killings in the first seven months of 1990 alone.

Further, we urge you to announce your intention to investigate thoroughly and impartially all human rights violations and to bring those responsible to justice. Procedures for arrest, interrogation, and the custody of suspects should be established and made known to all police and military personnel. The recent and especially disturbing incident in Santiago Atitlan where 13 villagers were killed and at least 19 wounded is a poignant example. The recent arrest of two soldiers in connection with this event may be a first step towards justice that must be followed by a thorough and impartial investigation and vigorous prosecution of those responsible.

Finally, as Members of Congress especially concerned about human rights, we believe that governmental human rights bodies should be given adequate resources and authority, while special efforts should be made to protect all human rights monitors.

We recognize that as President of Guatemala you face many challenges and we stand with you in your endeavors to ensure the protection of fundamental human rights for all Guatemalans. We urge you to seize the opportunity of your election to your nation's highest office to champion the cause of human rights in Guatemala.

Sincerely,

Tom Lantos, John Porter, John M. Spratt, William H. Gray, Peter H. Kostmayer, William Clay, Stephen L. Neal, Richard A. Gephardt, John W. Cox, Jr., J. Roy Rowland, Ted Weiss, Ron Wyden, Beverly B. Byron, Norman D. Dicks, Douglas Applegate, Bob Livingston, Thomas C. McMillen, Joseph P. Kennedy II, Robert T. Matsui, Dan Burton, Nancy Pelosi, Frank R. Wolf, Lindsay Thomas, Porter J. Goss, Barbara Boxer, Ronald V. Dellums, Edward J. Markey, Frank Horton, Howard L. Berman, Ronald K. Machtley, Jerry F. Costello, Morris K. Udall, James A. Traficant, Jr., Robert J. Mrazek, Tom Campbell.

George E. Brown, Jr., Vic Fazio, Tony P. Hall, Martin Olav Sabo, James H. Scheuer, Dave McCurdy, William Lehman, John J. LaFalce, Henry A. Waxman, Guy Vander Jagt, Martin Frost, David E. Bonior, James L. Oberstar, George Miller, W.J. Tauzin, Nicholas Mavroules, Matthew F. McHugh, Charles E. Schumer, Barney Frank, Frank J. Guarini, Harry Johnston, Anthony C. Beilenson, Constance A.

Morella, Elizabeth J. Patterson, Frank McCloskey, Thomas J. Manton, James H. Bilbray, Timothy J. Penny, Dennis E. Eckart, Jose E. Serrano, Jim Moody, Arthur Ravenel, Jr., Byron L. Dorgan, Leon E. Panetta, Ronald D. Coleman.

Harris W. Fawell, Dick Swett, Barbara F. Vucanovich, Rosa L. DeLauro, Gerry Sikorski, Donald M. Payne, Michael R. McNulty, John Joseph Moakley, Rick Boucher, Mike Espy, John Miller, John Lewis, William J. Hughes, Bernard Sanders, Jim Bacchus, Sander M. Levin, Rick Santorum, Nita M. Lowey, Jim Olin, Louise McIntosh Slaughter, Sid Morrison, Ben Nighthorse Campbell, David E. Skaggs, Jim McDermott, Esteban Edward Torres, Scott L. Klug, Jim Jontz, David E. Price, Christopher Shays, Jim Slattery, Jolene Unsoeld, Edolphus Towns, Edward F. Feighan, Michael R. McNulty, Robert G. Torricelli, Gerald D. Kleczka.

STANFORD PRESIDENT SETS INITIATIVE ON TEACHING

HON. GEORGE E. BROWN, JR.

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. BROWN. Mr. Speaker, Stanford University recently has adopted new policies for evaluation of faculty performance which include placing increased emphasis on teaching. These new policies signal the beginnings of a welcome reassessment in universities of the balance that ought to be achieved among the different components of scholarship.

Since the post World War II era when the Federal Government became a major patron for university-based research, the focus of scholarship in universities has shifted noticeably with research emerging in a predominant position. While the research enterprise created is unsurpassed in the world, the concern has arisen that teaching of undergraduates may have suffered as faculty attention is diverted to other pursuits. It is not surprising that professors who perceive they are valued mainly for their research accomplishments begin to see teaching as merely a distracting burden.

The Stanford president, Donald Kennedy, has announced that, in making faculty hiring, promotion, and tenure decisions, the university will in the future consider only a limited number of research publications and will also consider teaching performance, and scholarly activities related to teaching. Mr. Kennedy also proposes special financial incentives to stimulate greater faculty attention to teaching. I am pleased to observe that this latter initiative has similarities to a program of Centers of Excellence in Undergraduate Teaching authorized at the National Science Foundation, which I proposed and which was included in the Excellence in Mathematics, Science and Engineering Education Act (Public Law 101-589).

Stanford is to be commended for the new policies which have been instituted. By these actions, Stanford reaffirms the central role of teaching at universities, while also placing the proper emphasis on quality of research publications, as opposed to number of publications. U.S. academic institutions can only be

strengthened if similar reforms are widely adopted. The following news article describes the policies Stanford has adopted.

[From the Washington Post, Mar. 3, 1991]

STANFORD PRESIDENT SETS INITIATIVE ON TEACHING

(By Kenneth J. Cooper)

The president of Stanford University, in a paper released today, proposes extraordinary policy changes designed to ease the conflict between faculty research and teaching demands, including limiting how many scholarly articles are considered when professors seek tenure.

Donald Kennedy, Stanford's president since 1980, also announced \$7 million in financial incentives and other programs intended to improve the teaching of undergraduates at the university near Palo Alto, Calif. Last April, he had promised such initiatives in a widely quoted speech to Stanford faculty that noted "troubling symptoms" of decline in undergraduate education at the private school.

Other college presidents and education researchers have expressed similar concerns that faculty members, driven to "publish or perish" to get tenure, have been paying more attention to their research and less to teaching. Students and their parents, more value-conscious after recent tuition hikes, also have questioned the research emphasis at large universities such as Stanford.

The main change Kennedy proposed in "an essay to the Stanford community" would limit the number of scholarly writings that the college will consider when deciding whether to hire, promote or grant lifelong tenure to faculty members. A faculty advisory board must approve the change.

Kennedy labeled "disturbing" a report last year from the Carnegie Foundation for the Advancement of Teaching that nearly half of faculty members believe their scholarly writings are merely counted—and not evaluated—when personnel decisions are made.

"First, I hope we can agree that the quantitative use of research output as a criterion for appointment or promotion is a bankrupt idea," Kennedy said. "The overproduction of routine scholarship is one of the most egregious aspects of contemporary academic life: It tends to conceal really important work by its sheer volume; it wastes time and valuable resources."

The proposed limits, he said, would "reverse the appalling belief that counting and weighing are the important means" of evaluating faculty research.

In addition, Kennedy urged faculty committees to value "forms of scholarship related to teaching" such as textbooks, instructional software programs and books or even videos geared to popular audiences.

He also proposed faculty peer reviews to supplement student evaluations of their teachers as well as ongoing evaluations of tenured professors, who now have "little incentive to attend to the improvement of teaching," he said.

Kennedy announced a half-dozen programs, the largest funded by a \$5 million gift from Stanford trustee Peter Bing, designed to give faculty members ranging from graduate teaching assistants to senior professors better incentives to concentrate on effective instruction.

The new programs include base salary increases and \$5,000 awards for superior teachers, teaching fellowships for senior faculty members and pay raises for lecturers who teach freshman English and required multicultural courses.

EXTENSIONS OF REMARKS

Robert Hochstein, spokesman for the Carnegie Foundation, predicted that Kennedy's initiative would stimulate other colleges to act to improve undergraduate teaching.

"It's the Harvard of the West Coast, and it plays back across the country," Hochstein said. "When big research universities make these kinds of commitments to teaching, it has a major impact on higher education."

Hochstein noted that other large research universities have recently acted on the same problem: Columbia University has established endowed chairs for outstanding teachers and the University of Pennsylvania has announced that all newly hired faculty members must teach undergraduates.

TRIBUTE TO THE AMERICAN LEGION POST 737

HON. JAMES A. TRAFICANT, JR.

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. TRAFICANT. Mr. Speaker, I rise today to pay tribute to the American Legion Lake Post 737 of my 17th Congressional District of Ohio as it celebrates its 72d birthday.

The members of Lake Post 737 proudly recall the history of the American Legion, begun by a group of respected officers concerned with improving troop morale during World War I. The group received a national charter in 1919, then laid the foundations for local legions such as Lake Post 737. Lake Post 737 continues this tradition of fine work today, offering support and services to the veterans of Lake Milton.

The members of Lake Post 737 recognize the compassion and community support entitled to every American veteran who has selflessly offered his or her services to the country. Through hard work and caring programs, Lake Post 737 has made community support a reality. With our Persian Gulf troops just beginning their long trek home, the post continues to rally understanding and thanks for our veterans today with the same tireless energy it has had since the legion's inception in 1919.

Mr. Speaker, I would like to take this opportunity to recognize the American Legion Lake Post 737 as one of our Nation's premier examples of patriotism and love. It has carried on a tradition of American compassion while serving as an inspiration to us all. It is with great pride that I congratulate the members of Lake Post 737 on this 72d birthday celebration of the American Legion.

HONORING MSU'S CONCRETE CANOE TEAM

HON. BOB CARR

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mr. CARR. Mr. Speaker, I rise today to call attention to an outstanding group of young people in my home State of Michigan. On June 23, 1990, a group of Michigan State University engineering students demonstrated their skills which resulted by winning the American Society of Civil Engineers Third An-

nual National Concrete Canoe Competition in Amherst, NY.

Each team consisted of five members and was judged on the canoe's design, speed, construction, and maneuverability. Sixty percent of the total team score was computed by judging the team's written and oral presentation outlining the construction and material used in building the canoe. The 40 percent remaining was scored on actual racing of the concrete craft.

The event, written up in Sports Illustrated, was called "a unique look at the country's future engineering leaders." Nineteen colleges competed, entering canoes which weighed an average of 175 pounds. Michigan State's entry, however, weighed in at only 109 pounds, a demonstration of their superior engineering skills which no doubt contributed to their victory. In addition to winning the design portion of the competition, these competitors won the men's and women's distance, the women's sprint, and the coed races.

ASCE president, John Focht, Jr., recognized the improvement in this year's entries over those from previous competitions. "The technical level of the entries, the spirit of competition, and the enthusiasm of the participants was overwhelming," he said.

I would like to recognize these promising young engineers, and their engineering faculty, on their outstanding accomplishment.

A TRIBUTE TO THE REVEREND CHARLES W. GILCHRIST

HON. CONSTANCE A. MORELLA

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Monday, March 18, 1991

Mrs. MORELLA. Mr. Speaker, I rise to honor the Reverend Charles W. Gilchrist, who will soon begin another stage of his remarkable career in public service by heading an inner-city shelter and rehabilitation program in Chicago.

Charlie Gilchrist ably served in the Maryland State Senate from 1974-78 and as Montgomery County's Executive from 1978-86. During his tenure as county executive, Charlie was a constant advocate for the poor, the elderly, and the mentally ill in our county. As a member of the Maryland House of Delegates, I had numerous opportunities to work with Charlie on a variety of issues of importance to our community. I always found him to be an extremely receptive, thoughtful, and deeply caring individual.

Charlie Gilchrist opted out of political life in 1986 to pursue another calling, the Episcopalian ministry. In the seminary and in his first assignment as assistant rector at St. Margaret's Episcopal Church, Charlie displayed the same diligence and dedication which characterized his tenure in government. Charlie is a public servant in the truest sense of the word, and I know that he will be an immense asset to those whom he will serve in Chicago.

I wish Charlie Gilchrist the very best as he embarks on what I am sure will be yet another exciting and rewarding stage of his life.

SENATE COMMITTEE MEETINGS

Title IV of Senate Resolution 4, agreed to by the Senate on February 4, 1977, calls for establishment of a system for a computerized schedule of all meetings and hearings of Senate committees, subcommittees, joint committees, and committees of conference. This title requires all such committees to notify the Office of the Senate Daily Digest—designated by the Rules Committee—of the time, place, and purpose of the meetings, when scheduled, and any cancellations or changes in the meetings as they occur.

As an additional procedure along with the computerization of this information, the Office of the Senate Daily Digest will prepare this information for printing in the Extensions of Remarks section of the CONGRESSIONAL RECORD on Monday and Wednesday of each week.

Meetings scheduled for Tuesday, March 19, 1991, may be found in the Daily Digest of today's RECORD.

MEETINGS SCHEDULED

MARCH 20

9:00 a.m.

Labor and Human Resources

Business meeting, to consider the nomination of Bernadine P. Healy, of Ohio, to be Director of the National Institutes of Health, Department of Health and Human Services, and other pending calendar business.

SD-430

9:30 a.m.

Appropriations

VA, HUD, and Independent Agencies Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Federal Deposit Insurance Corporation, the Resolution Trust Corporation, Office of Inspector General, and the National Credit Union Administration.

SD-116

Armed Services

To continue hearings on proposed legislation authorizing funds for fiscal years 1992 and 1993 for the Department of Defense, and to review the fiscal years 1992-1997 future year defense plan.

SR-222

Energy and Natural Resources

To hold hearings on S. 341, the National Energy Security Act of 1991, focusing on Title XI relating to Corporate Average Fuel Economy (CAFE).

SD-366

Governmental Affairs

To hold hearings on FTS 2000.

SD-342

Rules and Administration

Business meeting, to mark up proposed legislation relating to Congressional election campaign finance reform.

SR-301

Small Business

To hold hearings on the nomination of Patricia S. Saiki, of Hawaii, to be Administrator, Small Business Administration.

SR-428A

10:00 a.m.

Appropriations

Interior Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the National Endowment for the Arts and the National Endowment for the Humanities.

SD-192

Appropriations

Energy and Water Development Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for energy and water development programs.

SH-216

Appropriations

Transportation Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Urban Mass Transportation Administration and the Washington Metropolitan Area Transit Authority.

SD-138

Banking, Housing, and Urban Affairs

To resume hearings on financial modernization of the banking industry, focusing on interstate banking.

SD-538

Environment and Public Works

Environmental Protection Subcommittee

To hold hearings to examine and evaluate global warming and other environmental consequences of energy strategies.

SD-406

Finance

To continue hearings on the President's proposed budget for fiscal year 1992, focusing on reductions in Medicare benefits.

SD-215

2:00 p.m.

Armed Services

To hold hearings on the nomination of Duane H. Cassidy, of Virginia, to be a Member of the Defense Base Closure and Realignment Commission.

SR-222

Commerce, Science, and Transportation

To hold hearings to examine new priorities for U.S. technology policy.

SR-253

Energy and Natural Resources

To resume hearings on S. 341, the National Energy Security Act of 1991, focusing on Title XI provisions relating to transportation issues, and on the Administration's proposal contained in the National Energy Strategy relating to alternative-fuel fleets.

SD-366

Foreign Relations

Terrorism, Narcotics and International Operations Subcommittee

To resume hearings on proposed legislation authorizing funds for foreign assistance, focusing on the Board for International Broadcasting and the National Endowment for Democracy.

SD-419

3:00 p.m.

Foreign Relations

European Affairs Subcommittee

To hold hearings on the status of the Conventional Forces in Europe Treaty (pending receipt by the Senate).

S-116, Capitol

9:00 a.m.

Appropriations

Defense Subcommittee

To hold closed hearings on proposed budget estimates for fiscal year 1992 for the Department of Defense, focusing on the national foreign intelligence program.

S-407, Capitol

9:30 a.m.

Energy and Natural Resources

To hold hearings to review the status of implementation of the Department of Energy's civilian nuclear waste program mandated by the Nuclear Waste Policy Act of 1982 and its 1987 revisions.

SD-366

Governmental Affairs

Government Information and Regulation Subcommittee

To hold hearings on improving access to student financial aid, focusing on related provisions of S. 501, to establish a data collection, information dissemination, and student counseling and assistance network.

SD-342

Rules and Administration

To hold hearings on S. 250, to establish national voter registration procedures for Federal elections.

SR-301

Select on Indian Affairs

To hold joint hearings with the House Interior Committee on S. 291, to settle certain water rights claims of the San Carlos Apache Tribe.

SR-485

10:00 a.m.

Appropriations

Labor, Health and Human Services, Education Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for ACTION, the Federal Mediation and Conciliation Service, the National Mediation Board, the Railroad Retirement Board, the Federal Mine Safety and Health Review Commission, the National Labor Relations Board, and the Occupational Safety and Health Review Commission.

SD-192

Appropriations

Energy and Water Development Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for energy and water development programs.

SD-138

Appropriations

Treasury, Postal Service, General Government Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Financial Crimes Enforcement Network, Department of the Treasury.

SD-116

Banking, Housing, and Urban Affairs

To continue hearings on financial modernization of the banking industry, focusing on bank industry insurance fund recapitalization.

SD-538

Environment and Public Works

Water Resources, Transportation, and Infrastructure Subcommittee

To hold hearings on issues relating to the application of pricing to surface transportation policy.

SD-406

Finance

To hear and consider the nomination of Renato Beghe, of New York, to be a Judge of the United States Tax Court.
SD-215

Foreign Relations

Terrorism, Narcotics and International Operations Subcommittee

To continue hearings on proposed legislation authorizing funds for foreign assistance, focusing on the U.S. Information Administration and the Voice of America.
SD-419

Judiciary

Business meeting, to consider pending calendar business.
SD-226

Labor and Human Resources

Education, Arts, and Humanities Subcommittee

To hold hearings on proposed legislation authorizing funds for programs of the Higher Education Act, focusing on financing college education.
SD-430

10:30 a.m.

Commerce, Science, and Transportation Consumer Subcommittee

To hold hearings on S. 591, to increase automobile safety by requiring airbags for certain newly manufactured vehicles.
SR-253

1:30 p.m.

Select on Intelligence

To hold hearings on the reorganization of the intelligence community.
SR-222

2:00 p.m.

Appropriations

Labor, Health and Human Services, Education Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Physician Payment Review Commission, the Corporation for Public Broadcasting, the National Commission on Libraries, the U.S. Institute of Peace, the National Commission on AIDS, the Prospective Payment Assessment Commission, the National Commission to Prevent Infant Mortality, and the Soldiers' and Airmen's Home.
SD-192

Banking, Housing, and Urban Affairs

To continue hearings on financial modernization of the banking industry, focusing on bank insurance fund recapitalization.
SD-538

Energy and Natural Resources

Energy Regulation and Conservation Subcommittee

To hold hearings on S. 341, the National Energy Security Act of 1991, focusing on subtitle A of Title IV relating to the export of renewable energy and energy efficiency technology.
SD-430

Foreign Relations

Terrorism, Narcotics and International Operations Subcommittee

To continue hearings on proposed legislation authorizing funds for foreign assistance, focusing on the U.S. Arms Control and Disarmament Agency.
SD-419

2:30 p.m.

Energy and Natural Resources

Public Lands, National Parks and Forests Subcommittee

To hold hearings on S. 292, to expand the boundaries of the Saguro National

Monument, Arizona, S. 363, to authorize the addition of 15 acres to Morristown National Historical Park, New Jersey, S. 545, to authorize the additional use of land in Merced County, California, and S. 549, to designate the Lower Merced River in California as a component of the National Wild and Scenic Rivers System.
SD-366

MARCH 22

9:00 a.m.

Foreign Relations

Western Hemisphere and Peace Corps Affairs Subcommittee

To resume hearings to examine issues relating to a bilateral free trade agreement between the United States and Mexico.
SD-419

10:00 a.m.

Appropriations

Agriculture and Related Agencies Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Department of Agriculture, focusing on the Food and Nutrition Service, and the Human Nutrition Information Service.
SD-138

Appropriations

Legislative Branch Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Legislative Branch, focusing on the Capitol Police Board, and the Architect of the Capitol.
SD-116

Finance

International Trade Subcommittee

To hold hearings on the renewal of the U.S.-Japan Semiconductor Trade Agreement.
SD-215

MARCH 25

10:00 a.m.

Appropriations

Treasury, Postal Service, General Government Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Internal Revenue Service, Department of the Treasury.
SD-116

APRIL 9

10:00 a.m.

Appropriations

Commerce, Justice, State, and Judiciary Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the National Oceanic and Atmospheric Administration and the National Institute of Standards and Technology of the Department of Commerce.
S-146, Capitol

1:00 p.m.

Appropriations

Transportation Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for certain transportation programs.
SD-138

2:30 p.m.

Appropriations

Foreign Operations Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for foreign

assistance, focusing on aid to Latin America.
SD-192

APRIL 10

9:30 a.m.

Commerce, Science, and Transportation Consumer Subcommittee

To hold hearings on proposed legislation authorizing funds for the National Highway Traffic Safety Administration.
SR-253

Environment and Public Works

Superfund, Ocean and Water Protection Subcommittee

To hold hearings to examine lender liability as related to Superfund.
SD-406

Rules and Administration

To resume hearings on S. 250, to establish national voter registration procedures for Federal elections.
SR-301

10:00 a.m.

Appropriations

Agriculture and Related Agencies Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Department of Agriculture, focusing on the Farmers Home Administration, the Federal Crop Insurance Corporation, and the Rural Electrification Administration.
SD-138

Appropriations

Energy and Water Development Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for energy and water development programs.
SD-192

Appropriations

Treasury, Postal Service, General Government Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the White House residence, and the Office of Personnel Management.
SD-116

1:30 p.m.

Appropriations

VA, HUD, and Independent Agencies Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Inter-agency Council on the Homeless, and the Department of Housing and Urban Development.
SD-124

2:00 p.m.

Appropriations

Energy and Water Development Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for energy and water development programs.
SD-192

APRIL 11

10:00 a.m.

Appropriations

Transportation Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Research and Special Programs Administration of the Department of Transportation, and the National Transportation Safety Board.
SD-138

1:30 p.m.

Commerce, Science, and Transportation
Communications Subcommittee

To hold hearings on S. 218, to require the Secretary of Commerce to make additional frequencies available for commercial assignment in order to promote the development and use of new telecommunications technologies.

SR-253

2:00 p.m.

Energy and Natural Resources

To hold hearings on S. 343, to provide for continued United States leadership in high performance computing.

SD-366

APRIL 12

9:30 a.m.

Select on Indian Affairs

To hold hearings on S. 168, to provide additional financial compensation to the Three Affiliated Tribes (Mandan, Hidatsa, and Arikara Tribes that reside on the Fort Berthold Indian Reservation) and the Standing Rock Sioux Tribe for the taking of reservation lands for the sites of the Garrison Dam and Reservoir and the Oahe Dam and Reservoir.

SR-485

APRIL 16

9:30 a.m.

Appropriations

Labor, Health and Human Services, Education Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Departments of Labor, Health and Human Services, Education, and related agencies.

SD-192

Energy and Natural Resources

Energy Research and Development Subcommittee

To hold hearings on the Department of Energy's superconducting super collider program.

SD-366

10:00 a.m.

Appropriations

Commerce, Justice, State, and Judiciary Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Office of the U.S. Trade Representative, and the International Trade Administration of the Department of Commerce.

S-146, Capitol

2:30 p.m.

Appropriations

Foreign Operations Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1991 for foreign assistance, focusing on aid to Eastern Europe.

SD-138

APRIL 17

9:00 a.m.

Veterans' Affairs

To hold joint hearings with the House Committee on Veterans' Affairs to review the legislative recommendations of the AMVETS, the American Ex-Prisoners of War, the Jewish War Veterans, and the Veterans of World War I.

345 Cannon Building

9:30 a.m.

Appropriations

Labor, Health and Human Services, Education Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Departments of Labor, Health and Human Services, Education, and related agencies.

SD-192

10:00 a.m.

Appropriations

Treasury, Postal Service, General Government Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Office of Management and Budget, and the Executive Office of the President.

SD-116

1:30 p.m.

Appropriations

VA, HUD, and Independent Agencies Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the United States Court of Veterans Affairs, and the Department of Veterans Affairs.

SD-138

APRIL 18

9:30 a.m.

Appropriations

Labor, Health and Human Services, Education Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Departments of Labor, Health and Human Services, Education, and related agencies.

SD-192

10:00 a.m.

Appropriations

Commerce, Justice, State, and Judiciary Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the United States Information Agency and the Board for International Broadcasting.

S-146, Capitol

Appropriations

Transportation Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Federal Highway Administration, Department of Transportation.

SD-138

APRIL 19

10:00 a.m.

Appropriations

Agriculture and Related Agencies Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Department of Agriculture, focusing on the Commodity Futures Trading Commission, the Food and Drug Administration, the Farm Credit Administration, and the Farm Credit System Assistance Board.

SD-138

APRIL 23

9:30 a.m.

Appropriations

VA, HUD, and Independent Agencies Subcommittee

To hold hearings to examine the science education programs of various Federal agencies.

SD-138

Appropriations

Labor, Health and Human Services, Education Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Departments of Labor, Health and Human Services, Education, and related agencies.

SD-192

10:00 a.m.

Appropriations

Commerce, Justice, State, and Judiciary Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Federal Bureau of Investigation and the Drug Enforcement Administration of the Department of Justice.

S-146, Capitol

2:30 p.m.

Appropriations

Foreign Operations Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1991 for foreign assistance, focusing on security in the post-cold war era.

SD-138

APRIL 24

9:30 a.m.

Appropriations

VA, HUD, and Independent Agencies Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Office of Science and Technology Policy, and the National Science Foundation.

SD-124

Appropriations

Labor, Health and Human Services, Education Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Departments of Labor, Health and Human Services, Education, and related agencies.

SD-192

2:30 p.m.

Select on Indian Affairs

To hold oversight hearings on new school construction, repair, and improvement on Bureau of Indian Affairs' school facilities.

SR-485

APRIL 25

9:30 a.m.

Appropriations

Labor, Health and Human Services, Education Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Departments of Labor, Health and Human Services, Education, and related agencies.

SD-192

10:00 a.m.

Appropriations

Transportation Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the U.S. Coast Guard, Department of Transportation.

SD-138

Appropriations

Treasury, Postal Service, General Government Subcommittee

To hold hearings on proposed budget estimates for fiscal year 1992 for the Office of National Drug Control Policy.

SD-116

APRIL 26

10:00 a.m.
Appropriations
Agriculture and Related Agencies Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1992 for the Department of Agriculture.
SD-138

MAY 7

1:00 p.m.
Appropriations
Transportation Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1992 for the National Highway Traffic Safety Administration and the Office of Inspector General, Department of Transportation.
SD-138

2:30 p.m.
Appropriations
Foreign Operations Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1992 for foreign assistance, focusing on AID management issues and reform efforts.
SD-192

MAY 8

9:30 a.m.
Appropriations
VA, HUD, and Independent Agencies Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1992 for the National Space Council, and the National Aeronautics and Space Administration.
SD-138

MAY 9

10:00 a.m.
Appropriations
Transportation Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1992 for the Federal Aviation Administration, Department of Transportation.
SD-138

MAY 14

2:30 p.m.
Appropriations
Foreign Operations Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1991 for foreign assistance, focusing on U.S. trade.
SD-138

MAY 15

1:30 p.m.
Appropriations
VA, HUD, and Independent Agencies Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1992 for the Commission on National Service, and the Points of Light Foundation.
SD-138

MAY 16

10:00 a.m.
Appropriations
Transportation Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1992 for the General Accounting Office.
SD-138

MAY 17

9:30 a.m.
Appropriations
VA, HUD, and Independent Agencies Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1992 for the Departments of Veterans Affairs, Housing and Urban Development, and independent agencies.
SD-138

MAY 21

2:30 p.m.
Appropriations
Foreign Operations Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1991 for foreign assistance, focusing on international AIDS crisis.
SD-138

3:45 p.m.
Appropriations
Foreign Operations Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1991 for foreign assistance, focusing on the Peace Corps expansion and change.
SD-138

MAY 23

10:00 a.m.
Appropriations
Transportation Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1992 for certain transportation programs.
SD-138

JUNE 4

2:30 p.m.
Appropriations
Foreign Operations Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1991 for foreign assistance.
SD-138

CANCELLATIONS

MARCH 19

2:30 p.m.
Appropriations
Foreign Operations Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1992 for foreign assistance, focusing on aid to Africa.
SD-138

MARCH 20

9:30 a.m.
Appropriations
Labor, Health and Human Services, Education Subcommittee
To hold hearings on proposed budget estimates for fiscal year 1992 for the Department of Education, focusing on the Offices of the Assistant Secretaries of Education, and the Office of Inspector General.
SD-192

MARCH 21

9:30 a.m.
Labor and Human Resources
Children, Family, Drugs, and Alcoholism Subcommittee
To hold hearings on proposed legislation to revise the Child Abuse Prevention and Treatment Act to authorize grants to States for improving child protective service systems.
SD-106

Veterans' Affairs
To hold joint hearings with the House Committee on Veterans' Affairs on the proposed Soldiers' and Sailors Civil Relief Act.
334 Cannon Building