The United States has had the honor of having Gary serve in the military and Air National Guard. Gary successfully owned and maintained shoe stores through the Philadelphia area, and is presently managing a women's shoe store in Elkins Park, PA. Gary still finds time to be a successful bowler and a family man. He is an active citizen in his community and is dedicated to the principles of his religion.

All of this, plus many other contributions, led his peers to select Sir Gary Belsky as the grand chancellor of 10,000 members of the Pennsylvania Knights of Pythias.

On September 16, the Barbarossa Lodge #133 of the Knights of Pythias will honor Gary Belsky for his service. I join the Barbarossa Lodge and all of Gary's friends in tribute to him

MALONEY HONORS NEIGHBORS R US

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES Tuesday, September 12, 1995

Mrs. MALONEY. Mr. Speaker, I rise today to bring to the attention of my colleagues the achievements of Neighbors R Us, an extraordinary community group which has won a great battle for preserving a great neighborhood.

Last year, when Toys R Us announced its intention to open a superstore on the corner of 80th and Third Avenue, it was greeted with dismay by those of us who live in the neighborhood. We feared that this store would negatively impact the residential character of the community. We feared that it would endanger access to the nursing home across the street. We feared that it would cause severe traffic problems throughout the whole neighborhood.

Mr. Speaker, the difference between a good neighborhood and a great neighborhood is that when a great neighborhood is threatened, it draws together and rises to the challenge. And that is just what happened. Hundreds of their time and created one extraordinary community group—Neighbors R Us.

Neighbors R Us spent countless hours gathering the information to show that Toys R Us was exploiting a local loophole in its efforts to open a store tens of thousands of square feet larger than the zoning restrictions would have allowed. But despite having justice on their side, there were many who felt that Neighbors R Us' efforts were doomed from the beginning. They were fighting the system; they were Davids battling a corporate Toys R Us Goliath.

But Neighbors R Us refused to listen to these naysayers. United, they continued to lobby the board of standards and appeals to do the right thing and preserve the community. They organized meetings; they held vigils; they wrote letters and made phone calls; in short, they gave new meaning to the words "community activism."

And they won.

Mr. Speaker, many individuals played critical roles in Neighbors R Us' well-deserved victory, so to single anyone out would be wrong. Because this was a victory that was truly shared by every member of the community. Certainly, the residents surrounding 80th Street have

much reason to celebrate. But I believe that this issue has broader implications. It is a victory for the entire community and for every community in New York because it sends a message that residents' voices deserve to be heard.

It is true that Toys R Us may appeal the board of standards and appeals decision in court. But having worked with Neighbors R Us for well over a year on this issue, I am confident that they will ultimately prevail. Because they have proven that when a community is unified, there is no limit to what it can achieve.

So I ask my colleagues to join me in saluting Neighbors R Us for their extraordinary efforts on behalf of a truly great community.

CONGRATULATING GUAM'S ATHLETES FOR EXCELLENCE

HON. ROBERT A. UNDERWOOD

OF GUAM

IN THE HOUSE OF REPRESENTATIVES Tuesday, September 12, 1995

Mr. UNDERWOOD. Mr. Speaker, when Guam's Special Olympics athletes compete, there is only the thrill of victory; the agony came earlier. So it is with great honor that I announce to you and the rest of our colleagues, in my home district of Guam, we have many noteworthy athletes who have thrilled us all.

In the recent Special Olympic Games held in the State of Connecticut, the people of Guam reached a new milestone. The island had more special athletes compete in this event than ever before. I now rise to pay tribute to these victorious athletes by placing their names in the CONGRESSIONAL RECORD.

In bowling, our Team Guam hit strikes, as Marion Molinos and David Bascon took bronzes in the unified doubles and silvers in the unified team competition. The marks improved further as Rosaline Unpingco and George Gabriel took gold in unified doubles and silver as competitors in unified team. Finally, it was Vernamarie Quinata and Bernadette Colet who worked to a fourth place finish in women's doubles. In addition, Vernamarie also fought to sixth place in women's singles while Bernadette got the gold.

On the athletic team, Kristopher San Nicolas threw for a silver in the softball throw and gained a bronze for the 100-meter race in walking. Edwin Bartolome won a bronze in the men's pentathlon. Patrick Blas was awarded the bronze in the 50-meter run and a ribbon in the shotput. Raymond Duenas walked his way to a bronze in the 15-meter walk and swam to a ribbon in the 25-meter freestyle. Melvin Muna was awarded ribbons for both the 25 and 50-meter freestyle in addition to a gold in the 25-meter backstroke. John Hammond got silver medals in the 25-meter freestyle and backstroke. James Francisco participated in the opening ceremonies but, due to a family emergency, could not compete in any athletic events.

So, to all the coaches, Marianne Cepeda, Rick Vasquez, Rich Fisher, Patty Blas, Rose Cruz, Vickie Loughran, and Troy Lizama, I commend you for a job well done. To the head of the delegation, Karen Biggs and the executive director Carole Piercy, who showed the Guam family just how much they cared, I want you to know that you are also very spe-

cial. Finally, I congratulate all of Guam's athletes who competed in the games. Although they did not all earn medals, they are all Guam's heroes.

FRANKLIN BOROUGH FIRE DE-PARTMENT CELEBRATES 100TH ANNIVERSARY

HON. JOHN P. MURTHA

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 12, 1995

Mr. MURTHA. Mr. Speaker, one of the remarkable stories of the last 19th century was the rebuilding of Johnstown, PA after the Great Flood of 1889. The Johnstown Flood destroyed the city and much has been written about this disaster. But most of these stories stop at the death and destruction caused by the raging waters; they don't talk about the rebuilding efforts that made Johnstown a bustling, growing steel community in the years after the flood.

Although it was the turbulent waters which caused the initial devastation during the flood, the fires which came afterwards completed the destruction. As the Johnstown area rebuilt over the next few years, residents realized they needed protection against the potential damage that fires could pose. In 1895, seven residents of Franklin Borough located just east of the downtown Johnstown area, decided to form a department to protect the borough and provide emergency services to the people of the area. One hundred years later, the Franklin Borough Fire Department is still going strong.

The Johnstown area has endured two major floods and severe economic downturns over the past 100 years. But the Franklin Borough Fire Department has continued to protect the residents of the area during good times and bad. From the days when seven residents founded the department, the Franklin Borough Fire Department has developed into a modern, efficient fire and rescue operation, handling emergencies from rescues to disposing of hazardous materials. The department is still the hub of Franklin Borough, and many of the activities in Franklin Borough revolve around it.

I'd like to congratulate the Franklin Borough Fire Department on its 100th anniversary. I join the people of the borough in wishing them well as they start on their second century of protecting the people of the area.

ENVIRONMENTAL TAX REFORM ACT OF 1995

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 12, 1995

Mr. STARK. Mr. Speaker, today, I am introducing the first in a series of bills to discourage pollution and resource depletion through the elimination of corporate energy and resource subsidies.

The first bill in this series is simple. It repeals 11 incentives in the corporate Tax Code to produce various polluting energy supplies and consume various nonrenewable minerals.

The revenue raised by repealing these corporate provisions is approximately \$14.5 billion

Through powerful lobbying, polluters have carved out special treatment in the Tax Code. These tax breaks or loopholes do nothing but undermine the public good. Not only is the Government subsidizing environmental degradation, but average citizens must make up for the lost revenue by paying higher taxes or suffering under the burden of increased national debt. These tax loopholes function as a reverse Robin Hood, taking from the average worker and giving to the polluting businesses.

Fundamentally, these tax subsidies lock-in old technologies, such as coal-fired electricity, which make it harder for new, cleaner, more efficient technologies like solar or wind energy to take hold and complete. Furthermore, subsidizing the extraction of virgin minerals from the earth makes recycling and source reduction less competitive.

Currently, these polluting tax subsidies cost taxpayers close to \$2.2 billion per year. This figure is expected to total a \$14.5 billion Treasury loss over the next 5 years. The mining and oil corporations are two industries which are rewarded with special tax breaks for polluting activities.

First, the mining industry enjoys tax subsidies for mining toxic substances such as lead, mercury, and asbestos. These subsidies can exceed the value of the owners' investment in the mine. Furthermore, tax subsidies conflict directly with Federal environmental policies. The Tax Code subsidizes the mining of lead, asbestos, and mercury, while the Government spends millions to eradicate these highly toxic substance from our environment.

The second major industry cradled by tax subsidies is the oil and gas industry, which enjoys the most elaborate targeted tax treatment available to any industry. For example, investors can write off passive losses from oil and gas investments but not from investments in other industries. Oil and gas companies are allowed to write off many of their capital costs immediately, and many can take deductions for so-called percentage depletion—which has no connection with actual expenses or depletion. The purpose of these tax subsidizes is to encourage domestic oil and gas production and consumption.

Having provided these subsidies, Congress has recognized that it is not in the national interest to encourage oil and gas consumption. But rather than repealing the oil and gas tax breaks, it has instead provided additional, conflicting subsidies for alternative fuels and conservation. To make matters even more confusing, one of the largest alternative fuel subsidies is for gasohol, which some argue may use almost as much fuel to produce as it ostensibly saves. In total, the conflicting tax breaks for oil, gas and energy are estimated to cost \$19 billion over the next 5 years.

The U.S. Treasury studies have repeatedly found that extractive and polluting industries such as coal mining, petroleum, natural gas, and hardrock mining already have lower effective rates than other industries. In a time when there are no guarantees of Government support for the poor, the young, or the disabled, one might ask whether there should be guarantees of Government support for businesses, particularly those that degrade our natural environment and threaten our health. It is time to end these tax breaks.

REMEMBERING OUR POW'S AND MIA'S

HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES Tuesday, September 12, 1995

Mr. GILMAN. Mr. Speaker, September 15 is National POW-MIA Recognition Day, a day when our veteran's posts, our schools, our libraries, and our mass media can remind all Americans of our courageous servicemen whose fates are still undetermined from our Nation's past wars.

Candidate Clinton told the POW-MIA family groups and veteran organizations that he would never lift the trade embargo or normalize relations with the Communist government of Vietnam until the fate of thousands of POW's and MIA's from the Vietnam war was resolved. President Clinton, against the advice of the American Legion, the National League of Families, the National Alliance of Families, and other veteran and family organizations has gone back on his word. His rationale for doing was that the Vietnamese Government was cooperating with our efforts to account for our men.

Regretably, besides some access to old crash sites that were, on many prior occasions, fully investigated by Vietnamese, Soviet, and Chinese personnel years ago, the Vietnamese Government has done next to nothing to attempt to account for hundreds of Americans. The government of Vietnam continues to withhold from our investigators access to prison records and military reports that were written at the time of the shoot downs and captures. The meticulous Communist recordkeepers tell us that the books were "eaten by worms, damaged by weather, or hold sensitive national security information."

For this reason I introduced House Joint Resolution 89. legislation that will prevent the State Department from expending any funds for an Embassy in Vietnam.

It is my sincere hope that the administration's normalization of trade and relations with Vietnam eventually pays dividends and that next year there will not be any need for an MIA-POW Recognition Day. Unfortunately, if Hanoi's past track record is any indication of what we should expect by way of cooperation, then there is little hope of learning much more about our missing servicemen.

Accordingly, on this solemn day, we reaffirm our commitment to continue our struggle to resolve all of the many remaining cases of our Nation's POW-MIA's.

> SMALL BUSINESS CREDIT EFFICIENCY ACT OF 1995

HON. DOUGLAS "PETE" PETERSON

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 12, 1995

Mr. PETERSON of Florida. Mr. Speaker, today I rise in support of H.R. 2150, the Small Business Credit Efficiency Act of 1995. This bipartisan legislation will strengthen the 7(a) and 504 programs within the Small Business Administration at a time when small businesses are increasingly seeking access to capital. At the same time, H.R. 2150 recog-

nizes the fiscal crisis our Government is facing and seeks to lower the cost of these invaluable programs for the Government and the taxpaver.

As a small businessman, I know firsthand the difficulties small business men and women across the country face in securing financing and capital through the private sector. SBA's loan programs are aimed at filling this unserved niche and allowing the bedrock of our economy-our Nation's small businesses—to grow.

Mr. Speaker, there is an emerging consensus that we must balance the Federal budget, a belief I have held since first elected to Congress. All outyear forecasts, however, presume continued economic growth. Furthermore, the past decade has demonstrated that new job growth is coming almost exclusively from small businesses. Therefore, if we are to have any hopes of continued economic expansion and long-term fiscal stability, we in this Congress must support our Nation's small businesses and provide them with the tools they need to survive. That is the mission of SBA and that is exactly what these loan programs do.

Recently the 7(a) program has fallen victim to its own success. The growth in demand for guaranteed loans does not come without a price and our limited annual subsidy rate is predicted to fall short of covering this demand. This bill will lower the subsidy rate, thereby reducing the cost to the Government, while at the same time accommodating this increased demand for guaranteed loans.

Mr. Speaker, I urge my colleagues to support this much-needed legislation which will benefit the Federal Government by lowering the subsidy rate, benefit our small businesses by increasing access to capital, and benefit our Nation by spurring continued economic growth.

THE ALBERT V. BRYAN COURTHOUSE

HON. JAMES P. MORAN

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 12, 1995

Mr. MORAN. Mr. Speaker, I am pleased to introduce legislation today naming the new Eastern District Federal Courthouse at Courthouse Square South and Jamieson Avenue South in Alexandria, the Albert V. Bryan Courthouse.

Appointed to the U.S. District Court in 1947 by President Truman and promoted in 1961 to the Appeals Court by President Kennedy, Judge Bryan is best known for his 1958 order that four black students be enrolled in Arlington's all-white Stratford Junior High School. Implementation of this order produced the first day of school desegregation in Virginia history.

Judge Bryan was also a member of the judicial panel that ordered the desegregation of public schools in Prince Edward County during the height of Virginia's massive resistance to integration. The Prince Edward case later became part of the Supreme Court's historic 1954 decision in Brown versus Board of Edu-

In his 37 years on the Federal bench, Judge Bryan built a record as a legal conservative and a strict constructionist. He was renown for