

group of Polish immigrants, All Saints Cathedral Parish was organized. The cathedral parish has been a force for good in the Chicagoland area, the State of Illinois and throughout our great country for 10 decades. The Polish-American parishioners and their ancestors have made significant contributions to the cultural, economic, educational and civic growth of our Nation.

The ancestors of the cathedral's parishioners fled Poland for want of a better life here in America. They brought with them their cherished national customs, their love of closely-knit family life, and their love for their adopted country, the United States of America.

May 21, 1995, is hereby especially noted as All Saints Cathedral Parish Centennial Day. The Centennial Mass of Praise and Thanksgiving, celebrated this day, will commence a year-long celebration. We in Congress acknowledge the accomplishments of the past and extend best wishes for the future as you strive to serve the spiritual needs of so many individuals. We urge all to join with the members of All Saints Cathedral in the observance of this memorable and happy occasion.

#### TRIBUTE TO HELEN LEWIS

#### HON. THOMAS W. EWING

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 9, 1995*

Mr. EWING. Mr. Speaker, the State of Illinois is known for many things; the mighty rivers which run on its eastern and western borders, fertile farmland which produces food that feeds the entire world, villages and small towns with an unmatched quality of life, and the city of big shoulders, the international center for business and industry known as Chicago.

Illinois is known for all of these things, which makes all of us justifiably proud to call Illinois home. But what we are best known for is our people.

Mr. Speaker, I rise to pay tribute to one of Illinois' finest, a woman who has carried the banner for our State here in the Nation's capital for over 50 years, Helen Lewis.

Helen, a graduate of Western Academy in her hometown of Macomb, came to Washington in 1942 to work for the Federal Bureau of Investigation. As he tells it, "there was a war on," and with three brothers in military service, she came here to help.

In 1945, Helen began attending dances sponsored by the Illinois State Society. In 1947, Helen recognized that your membership card got you into the dances free, and she decided to join. Well, the spark fanned the flame, and Helen has been warming the hearts of Washington-based Illinoisans for more than half a century.

In the 1958-59 season of the society, Helen became an officer, and proceeded to hold every position the board had to fill, including two terms as president. This led to her being elected president of the Conference of State Societies in the 1973-74 season.

The signature event for the society has always been the inaugural ball. Helen's first inaugural party was for the inauguration of President Nixon, and she has been a driving force in every event since then. Of course, it's not difficult to find people willing to help with

the glamorous events. It's a little bit tougher to find people willing to commit of their time and energy to keep the mailing lists, select locations for events and keep the membership informed. For the Illinois State Society, we have always turned to Helen Lewis, who has organized the meetings, kept us faithful to our by-laws and made sure that everything was done with class and made everyone feel welcome.

Many people live here for many years without giving up what Helen has. In fact, Helen says she's gone "home, to my real home, Illinois," back to Macomb, where she is settling in, making new friends and renewing old acquaintances. She is genuinely missed.

When the history of Illinois in our capital city is written, the names Lincoln, Stevenson, Dirksen and Michel will surely be included. But no chronicle will be complete without recognizing the contributions of Helen Lewis, who helped make any prairie State transplant feel at home. Helen, for all you've done for the thousands of people who have been a part of the society, we are eternally thankful. Good luck and God bless.

#### THANKS TO LORRAINE HURLEY

#### HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 9, 1995*

Mr. STARK. Mr. Speaker, I rise today to recognize the achievements of Ms. Lorraine Hurley who is retiring after 40 years of dedicated service to the school children of the 13th Congressional District.

Ms. Hurley was born and raised in San Lorenzo. She graduated at age 15 from Hayward High School and dedicated the rest of her life to teaching. She taught in the Oakland School District for 10 years and then returned to the San Lorenzo Unified School District to teach for the next 31 years.

She has been the recipient of many awards, including the Alameda/Contra Costa Teacher of the Year. She was a member of Delta Kappa Gamma, the Teachers' Honor Society. Ms. Hurley is also an advocate for and supporter of her fellow teachers. She was very active in the San Lorenzo Teachers' Association and an officeholder in the National Education Association. She was chosen to be a mentor/teacher.

Mr. Speaker, I am proud to recognize Ms. Lorraine Hurley for her commitment to our children and am certain that she will be sorely missed.

#### TRIBUTE TO GREG STEEL

#### HON. GARY A. CONDT

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 9, 1995*

Mr. CONDT. Mr. Speaker, I rise today to recognize and congratulate Mr. Greg Steel on the completion of 21 years of dedicated service to the Stanislaus Area Association of Governments, the last 5 of which he spent as executive director.

Among his many accomplishments, Greg was most instrumental in preparing the air quality maintenance plan which was adopted

by the local governments and the California Resources Board, and approved by the U.S. Environmental Protection Agency. Greg also prepared the nonattainment plan for Stanislaus County, of which the applicable portions were adopted by the county and the nine surrounding cities which make up the Association. This plan included a commitment from each of the jurisdictions to implement control measures, for the purposes of improving air quality.

Mr. Speaker, on July 28, 1995, the Stanislaus Area Association of Governments will formally recognize Greg Steel for his many years of dedicated service.

On behalf of the 18th Congressional District of California, I would like to extend to Greg my best wishes for continued success and for many years of personal happiness.

#### LEGISLATION AMENDING THE INTERNAL REVENUE CODE RELATING TO THE TREATMENT OF LIVESTOCK SOLD ON ACCOUNT OF WEATHER-RELATED CONDITIONS

#### HON. TIM JOHNSON

OF SOUTH DAKOTA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 9, 1995*

Mr. JOHNSON of South Dakota. Mr. Speaker, I am pleased today to introduce legislation that would make our Tax Code fairer and more equitable for farmers and ranchers who are forced to sell their livestock prematurely on account of weather-related conditions.

Our current Tax Code contains two provisions dealing with livestock sold because of drought conditions. One of these provisions allow producers to defer tax on any gain from these sales by reinvesting the proceeds in similar property within 2 years. The other provision permits producers who do not reinvest the proceeds from the sale in similar property to include these proceeds in their taxable income in the following year.

While these provisions provide some assistance to producers who have experienced a drought, they do not apply to livestock sold on account of flooding. However, floods can be just as devastating to producers as drought conditions, and can cause the destruction of crops grown to feed livestock, damage to fences, and high losses of young stock. The heavy rains and flooding we have been experiencing in my State of South Dakota have caused calf losses as high as 40 percent in some areas.

In addition, farmers who lose crops due to any natural disaster, including flooding, are able to benefit from certain provisions in the Tax Code. For example, farmers who receive insurance or disaster payments when their crops are lost or damaged due to severe weather conditions are often permitted to include these payments in the year following the disaster. Provisions such as this are designed to spread out the impact of taxes on farmers in these situations. I find it difficult to justify the fact that farmers who lose crops on account of flood conditions are covered by these provisions, while producers who are forced to sell livestock because of flooding are not.

This legislation would broaden the existing provisions of the Tax Code regarding livestock, adding flooding and other weather-related conditions to drought as conditions allowing the use of the special rules relating to proceeds from livestock sales. It would also result in more equitable treatment of crops and livestock relative to tax payments after disasters. However, it would not reduce the total amount of taxes paid by livestock producers who suffer disasters, but instead would merely delay the payment of taxes under these circumstances.

Mr. Speaker, I am certain that you and the rest of my colleagues would agree that it is unfair to deny the disaster-related provisions of the Tax Code to livestock producers just because the disaster involved is a flood and not a drought. I ask you to join me in making this commonsense change to the Federal Tax Code, and provide some needed assistance to our Nation's livestock producers.

---

THE 50TH ANNIVERSARY OF V-E  
DAY

**HON. BENJAMIN A. GILMAN**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 9, 1995*

Mr. GILMAN. Mr. Speaker, celebrations are being held this week throughout our Nation and across the European continent to commemorate the fiftieth anniversary of the end of World War II in Europe. In London on Sunday, in Paris yesterday, and in Moscow today, millions of Europeans have gathered to give prayerful thanks for the hand-won peace which encompassed to continent 50 years ago this week.

Although we Americans, as far as casualties go, got off light compared to our European allies. In fact all nations involved in World War II suffered and suffered greatly. By crossing the oceans to assist in the overthrow of the Nazi and Fascist empires, American soldiers, sailors, airman and marines not only disrupted and risked their own lives, they also disrupted the lives of the loved ones they left behind.

The massive task of supporting our brave Americans necessitated a radical readjustment of our economy here at home. Automobiles and most household appliances were simply not available. You could not buy tire because rubber was one of the many, many commodities essential to the war effort.

While World War II was in progress, the Soviet government, led by Joseph Stalin, demanded that the Americans and British invade the coast of France in order to take the pressure off the Russian army, which was bearing the brunt of the battle against the Nazis. There was also intense pressure here at home to get the job done with and invade France.

Fortunately, our national leaders had a great deal of experience with warfare in France. During World War I, President Franklin D. Roosevelt was Assistant Secretary of the U.S. Navy, and Prime Minister Winston Churchill was First Lord of the Admiralty, which is the direct equivalent of Secretary of the Navy. They both knew from sad experience, that a land war in the north of France, with both sides equal, would result in bloody trench warfare. During the 4 years of World War I, literally millions of young men—on both sides—sacrificed their lives in futile, pointless efforts

to recapture a few feet of ground. It has been said that Britain sacrificed entire generations of young men in the trenches of World War I, even though the refusal of President Roosevelt and Prime Minister Churchill to replay that tragedy in many ways led to the distrust and bitter feelings between the Russian government and our own for the past 50 years, we should all be thankful that both Roosevelt and Churchill—along with Supreme Allied Commander Dwight D. Eisenhower—refused to initiate any invasion of France until we were assured of massive superiority in forces and materiel.

Their patience paid off handsomely: less than 11 months after D-Day—a day that many observers predicted would not succeed—we had not only successfully invaded the coast of France, but we had totally conquered the Third Reich of Adolf Hitler. We, together with our Russian allies advancing from the east, brought to an end that evil nation which Hitler predicted would “last a thousand years” but in reality existed slightly more than a dozen.

A new book by David Fromkin, *In The Time of the Americans*, underscores the extent of the revolutionary changes World War II brought to the United States. In 1941, there was a sincere and heated debate in this nation about whether or not we should involve ourselves in what were called foreign wars. In 1945, our membership and leadership in the United Nations were taken for granted.

In 1941, it was almost universally believed that the oceans could protect us against any hostile forces and that thus there was no reason for us to become involved in the affairs of Europe. By 1945, there was no question we were the leaders of the free world. As soon as 1946 and 1947, we Americans were prepared to send assistance to protect freedom and liberty first in Greece and Turkey and then in Western Europe. By 1950, we recognized our responsibility to repel aggression on the Korean peninsula.

In 1941, Americans were in many ways a prejudiced society. Most of our south was deeply segregated and many public accommodations refused service to Jews. The Ku Klux Klan had a following.

By the time the war ended, Americans of all races, creeds and colors fought side by side and thus learned that far more binds us together than separates us. There was a long path to travel yet, but the first steps were taken on the road to racial equality.

The newsreel cameras and the magazine photos showed American troops liberating the concentration camps of Germany, thus sending us all a message of what racial, ethnic or religious bigotry can lead to. Anyone who lived through the Holocaust can not help but vow that nothing like this will ever happen again.

Mr. Speaker, this past Sunday I was deeply honored to have been able to participate in ceremonies at Camp Shanks Museum in Orangeburg, NY. Camp Shanks was the major east coast point of embarkation during World War II, and it was fitting that ceremonies commemorating the end of the war be conducted there. “Ruptured Duck” awards were presented to nearly 150 survivors of World War II, and an array of local officials shared their views on World War II with us.

The ceremonies were held under the guidance of Jerry Donnellan, who as Director of the Veterans Service Agency of Rockland County, NY, has earned a reputation as one

of the more compassionate and qualified friends of all our veterans.

In my remarks on this solemn occasion, I reminded my fellow World War II veterans of the importance of our passing on to future generations the reasons the war was fought and what we experienced on the battlefields of Europe and the Pacific. I warned that we must not allow our revisionist historians to alter the truths of World War II.

Mr. Speaker, let us pause during our busy schedule to reflect on the monumental changes which took place 50 years ago this week, when the guns and the bombs fell silent in Europe, and let us also pause to remember those who did not return and all those W.W. II Veterans who are still lingering in Veterans Hospitals across our land.

---

WHAT THE FLAG MEANS TO ME

**HON. SAM FARR**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 9, 1995*

Mr. FARR. Mr. Speaker, as we honor the brave young men and women who gave so much of themselves in the Second World War, I thought it an opportune moment to reflect on the meaning of patriotism with the words of a special young man from my congressional district.

Josh Pritchard, a 5th grade student at Capitola Elementary School, placed first among all students for the following essay on the meaning of the American flag:

WHAT THE FLAG MEANS TO ME

(By Josh Pritchard)

To me, the American flag represents a dream, a great dream. A dream that someday America will be a place where everyone is treated equally, and no one is judged by their creed or religion.

When Betsy Ross made the American flag, she meant it to represent America and freedom. Around the time when Betsy Ross made the flag, everyone wanted America to someday be a place where everyone is treated equally, and no one is judged by their creed or religion. That wasn't true back then and it's still not true now. In the last 219 years, we've come a lot closer to the dream, but we're still not there.

To me, the flag is something to be proud of. The flag is what reminds me that someday America is going to be an even greater place.

The flag represents a place where there is no one creed but a place where all creeds join together as one. A place where it doesn't matter what religion you are, what color hair you have, or what kind of clothes you wear—as long as you are you.

That's the end of my essay but the dream still stands. Maybe in the next 100 years, the dream will come true.

---

A TRIBUTE TO MAX MCCARTHY

**HON. JOHN J. LaFALCE**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 9, 1995*

Mr. LaFALCE. Mr. Speaker, it was with deep regret and sadness that we learned over the weekend of the passing of Richard “Max”