Administration. In 1955, he started at the Patent Office and served in numerous special assignments, including Primary Examiner of the Patent Drug Division, an Administrative Assistant to the President's Commission on the Patent System, Director of the Patent Office Speaker's Bureau, Executive Secretary of the Commerce Technical Advisory Board, and the Chairman of the Com-Sci Fellowship. Frank is also an active member of the Phi Alpha Delta Law Fraternity.

During the 50 years of their marriage, Frank and Kitty have witnessed the growth of northern Virginia from a sleepy bedroom community of the early 1950's to the large urban metropolis it is today. As a successful realtor, Kitty has watched and participated in the growth of our region. She has been an active member of her community by participating in many clubs and activities. She was a member of the Northern Virginia Board of Realtors for 17 years. Kitty has also been active in politics, serving as a member of the local Republican Women's Club.

Today, Frank and Kitty are the proud parents of 5 children and 10 grandchildren. They are enjoying their retirement years by wintering in Indialantic, FL, while maintaining their residence in Ravenwood Park, near Seven Corners in Fairfax County. They also spend a great deal of their time traveling and visiting with their children and grandchildren.

Mr. Speaker, I know my colleagues join me, their neighbors, family and friends in wishing Frank and Kitty Cacciapaglia, Jr., a happy 50th anniversary as the Cacciapaglias celebrates their special day on June 14, 1997.

TRIBUTE TO ELINOR AND RANDOLPH GUGGENHEIMER

# HON. CAROLYN B. MALONEY

of New York
IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 4, 1997

Mrs. MALONEY of New York. Mr. Speaker, I rise today to pay a respectful tribute to Elinor and Randolph Guggenheimer on the occasion of their 65th wedding anniversary. The Guggenheimers are graciously sharing their milestone this evening at a reception hosted by the Council of Senior Centers and Services of New York City, Inc. [CSCS]. Elly and Randolph have both devoted their lives to helping others and making New York City a better place to live.

Elly has spent most of her life volunteering her services to people of all ages and walks of life. She has played a significant role in improving many teenage girl's educations through her work with the Educational Alliance. Women have benefited from the organizations Elly has founded, including the National Women's Political Caucus, the New York Women's Forum, the National Women's Forum, the International Forum, and the New York Women's Agenda. Families have been afforded more options because of the Day Care Council of New York, the Day Care and Child Development Council of America, and the Child Care Action Campaign, all of which Flly founded.

Elly has also been a vocal advocate for the Jewish and elderly communities through her trustee position at the Federation of Jewish Philanthropies, her founding of the Jewish Association for Services for the Aged and through CSCS, as founder and former executive director. Among her many other achievements, Elly has been commissioner of consumer affairs of New York City, a television anchor, and a member of the City Planning Commission.

Randolph's contributions are equally impressive. He was almost solely responsible for the creation of the North General Hospital. Later, as chairman of the hospital's board, Randolph fought to save the troubled hospital from financial ruin. He has remained chairman of the board of the hospital, helping it survive and provide essential health care to the Harlem community. His leadership at the hospital also enabled the construction of a much-needed new medical facility at North General.

Randolph has dedicated his time to a variety of other philanthropic organizations and led a distinguished legal and military career. He is also the former chairman of the board of Mills College of Education and the Westchester Symphony Orchestra.

Mr. Speaker, I ask that my colleagues rise and join me in paying tribute to Elinor and Randolph Guggenheimer on their 65th wedding anniversary. The Guggenheimers are a couple whose dedication to each other and to the organizations they have founded and supported over the years should serve as a model of commitment to us all.

INTRODUCTION OF THE INTER-NATIONAL TAX SIMPLICATION FOR AMERICAN COMPETITIVE-NESS ACT

# HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 4, 1997

Mr. HOUGHTON. Mr. Speaker, I am joined by my colleague, Mr. LEVIN in introducing legislation to simplify and reform our current international tax laws. As all of you know, we are in a period of fundamental re-examination of the Internal Revenue Code. One of the most complicated and impenetrable areas of the Code and most in need of change is the foreign area. Our international trade laws have gotten ahead of our tax laws for this area. We consider our bill to be a down payment on needed changes in this area.

The focus of the legislation is to put some rationalization to the international tax area. In general, the bill seeks in modest but important ways to: (1) simplify this overly complex area, especially the foreign tax credit and the various antideferral mechanism; (2) encourage exports; (3) provide incentives for performance of R&D in the U.S.; (4) enhance U.S. competitiveness in other industrialized countries. And it seeks to achieve these objectives in a revenue-conscious manner.

For some period of time, the Committee on Ways and Means has been considering issues relating to international competitiveness and proper taxation of U.S. based multinational corporations. In 1991, the committee held 10 days of public hearings on the issues: international competitiveness including tax, trade, education, technology and other important issues affecting the nation's ability to compete internationally.

In 1992, two former members of the Ways and Means Committee, Messrs. Rostenkowski

and Gradison, introduced H.R. 5270. It attempted to address many of the same issues included in our bill. More recently, the Department of Treasury introduced a new tax simplification package which included provisions similar to those contained in our legislation.

Now as we begin the process of re-examining in fundamental ways our income tax system, we believe it imperative to address the area of international taxation. In an Internal Revenue Code stuffed with eye-glazing complexity, there is probably no area that contains as many difficult and complicated rules as international taxation.

Neither one of us is under any illusion that the measure which we introduced removes all complexity or breaks bold new conceptual ground. We believe, however, that the enactment of this legislation would be a significant step in the right direction. The legislation would enhance the ability of America to continue to be the preeminent economic force in the world. If our economy is to continue to create jobs for its citizens, we must ensure that the foreign provisions of the U.S. income tax law do not stand in the way.

The law as now constituted frustrates the legitimate goals and objectives of American business and erects artificial and unnecessary barriers to U.S. competitiveness. In addition, the law stands as a monument to the fact that the conceptual complexity of man as applied to the Internal Revenue Code knows no limits. Neither the largest U.S. based multinational companies nor the Internal Revenue Service is in a position to administer and interpret the mind numbing complexity of many of the foreign provisions. Why not then move toward taxpayers can understand, and the government can administer?

In summary, therefore the proposed changes we believe represent a creditable package and a down payment on further reform in the international tax area. We ask you to join us, in this bipartisan effort, by supporting our legislation.

# A TRIBUTE TO MEADOWS ELEMENTARY SCHOOL

### HON. BRAD SHERMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 4, 1997

Mr. SHERMAN. Mr. Speaker, I rise today to recognize excellence in education and to congratulate Meadows Elementary School as a U.S. Department of Education Blue Ribbon School.

The Blue Ribbon Schools Program is an outstanding program which challenges schools across the Nation to rise up and meet the educational goals of the 21st century. In order to qualify, schools must demonstrate clear leadership, high quality teaching, a solid commitment to parental involvement, and finally, evidence that the school helps all students to achieve high standards.

Meadows Elementary has not only achieved but has surpassed these goals. At Meadows teachers and students view themselves as a community of learners taking every opportunity to turn a problem into a chance to excel. It is this dedication to the true ideals of learning that I honor Meadows Elementary School.

Meadows Elementary is successful today largely because of the dedication of its parents and teachers. Every day teachers begin the school day before any other school in the district so that they can, have time to share ideas and train one another. Parents provide additional support in whatever form that they can, be it at home or school. One weekend several parents and teachers volunteered their time to help wire the school so that every classroom could have internet access. It is that extra effort to strive for scholastic achievement which has made Meadows a Blue Ribbon School.

I join the parents, teachers, staff, and students of Meadows Elementary and the city of Thousand Oaks in recognizing Meadows Elementary for its contributions toward teaching and the development of future leaders for our Nation. As a Blue Ribbon School, Meadows Elementary stands as an example for other schools in our community and our Nation.

#### PERSONAL EXPLANATION

#### HON. CASS BALLENGER

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 4, 1997

Mr. BALLENGER. Mr. Speaker, had I been present for rollcall votes 137 and 138 on May 16, 1997, I would have voted "no" on rollcall vote 137, an amendment to separate the Summer Youth Employment Program from the Disadvantaged Youth Block Grant Program included in the bill. I would have voted "yea" on the Employment, Training, and Literacy Enhancement Act of 1997. As a cosponsor of this legislation, I support this program consolidation measure.

# IN MEMORY OF BRIDGET SWEENEY

## HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 4, 1997

Mr. KUCINICH. Mr. Speaker, I rise to honor the memory of Bridget Sweeney, an active citizen and participant in the political process, wife and mother.

Bridget was born in Carrickmacross, County Monaghan, Ireland. She came to the United States after graduating from high school in 1930. She worked as a domestic servant during the Depression. Later, she worked as a customer service representative for the Cleveland Division of Water.

Bridget was active in Cleveland's civic life. She made countless telephone calls, handed out reams of leaflets, and spoke with scores of her peers to promote a better community.

She raised three children and worked to elect her son, State Senator Patrick Sweeney of Cloveland

She also volunteered with her church, St. Ignatius. She was a member of the Altar and Rosary Society, as well as the St. Ignatius Citizens Group.

Bridget leaves behind eight grandchildren and three great-grandchildren. We will all miss her

THE PRESIDENT'S GRADUATION REMARKS AT WEST POINT

# HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 4, 1997

Mr. GILMAN. Mr. Speaker, last weekend I had the honor and privilege of welcoming the President of the United States to the graduation ceremony at our Nation's military academy at West Point, NY, just outside of my congressional district.

The President's graduation remarks to the 896 graduates of the West Point class of 1997 was an inspirational and encouraging clarion call to our Nation's military leaders of tomorrow.

Many of us especially welcomed the President's underscoring the importance of NATO expansion, an issue which I have championed for many years because it will help ensure not only our Nation's own security, but also that of our allies and those nations struggling to achieve democracy.

Mr. Speaker, I welcome this opportunity to insert the President's remarks in full at this point in the RECORD:

REMARKS BY THE PRESIDENT AT THE U.S.
MILITARY ACADEMY COMMENCEMENT

The President: Thank you very much. Please be seated, relax. Thank you, General Christman, for those kind introductory remarks and for your truly extraordinary service to your nation throughout your military career. Here at West Point, and before, when we had more opportunities to work together on a daily basis, I have constantly admired your dedication and your ability.

General Reimer, Secretary West, Senator Reed, Chairman Gilman, Congressman Shimkus, Congresswoman Kelly, Congressman Sessions, former Congressman Bilbray, parents and families and friends of the cadets, and especially, to the Class of 1997, I extend my heartfelt congratulations.

This has been a truly remarkable class. As General Christman said, you wrote an unparalleled record of academic achievement in the classroom. I congratulate you all, and particularly your number one honor graduate and valedictorian, Adam Ake. Congratulations to all of you on your accomplishments. (Applause.)

Now, General Christman also outlined the extraordinary accomplishments of your athletic teams, and he mentioned that I had the privilege of seeing Army win its first 10-win season in football and reclaim the Commander in Chiefs Trophy in Philadelphia. And he thanked me for that. But, actually, as a lifelong football fan, I deserve no thanks. It was a terrific game, and I'm quite sure it was the first time in the field of any endeavor of conflict where the Army defeated the navy not on land, but on water. (Laughter and applause.)

I know that in spite of all of your achievements as a class and in teams, a few of you also upheld West Point's enduring tradition of independence. It began in 1796 when President Adams' War Department ordered the first classes in fortification. And the troops here thought they already knew all about that, so they burned the classroom to the ground, postponing the start of instruction by five years. (Laughter.)

Today, I am reliably informed that though your spirits are equably high, your infractions are more modest. Therefore, I hereby exercise my prerogative to grant amnesty for minor offenses to the Corps of Cadets.

(Applause.) The cheering was a little disconcerting—now, the operative word there was "minor." (Laughter.)

Men and women of the Class of '97, today you join the Long Gray Line, the Long Gray Line that stretches across two centuries of unstinting devotion to America and the freedom that is our greatest treasure. From the defense of Fort Erie in the War of 1812 to the fury of Antietam, from the trenches of Argonne to the Anzio in Okinawa, to Heartbreak Ridge, the Mekong Delta, the fiery dessert of the Gulf War, the officers of West Point have served and sacrificed for our nation.

In just the four years since I last spoke here, your graduates have helped to restore democracy to Haiti, to save hundreds of thousands of lives from genocide and famine in Rwanda, to end the bloodshed in Bosnia. Throughout our history, whenever duty called, the men and women of West Point have never failed us. And I speak for all Americans when I say, I know you never will

I'd like to say a special word of appreciation to West Point and a special word of congratulations to the students in this class from other countries. We welcome you here; we are proud to have you as a part of our military service tradition. And we wish you well as you go back home. We hope you, too, can advance freedom's cause, for in the 21st century that is something we must do together.

Two days ago I returned from Europe on a mission to look back to one of the proudest chapters in America's history and to look forward to the history we all will seek to shape for our children and grandchildren. This week is the 50th anniversary of the Marshall Plan, what Winston Churchill described as the most unsordid act in all history.

In 1947, Americans, exhausted by war and anxious to get on with their lives at home, were summoned to embrace another leadership role by a generation of remarkable leaders-General George Marshall, Senator Arthur Vandenberg, President Harry Truman —leaders who knew there could be no lasting peace and security for an America that withdrew behind its borders and withdrew from the world and its responsibilities. They provided the indispensable leadership to create the Marshall Plan, NATO, and the first global financial institutions. They, in effect, organized America and our allies to meet the challenges of their time-to build unparalleled prosperity, to stand firm against Soviet expansionism until the light of freedom shown all across Europe.
The second purpose of my journey was in-

The second purpose of my journey was inextricably tied to the first. It was to look to the future, to the possibility of achieving what Marshall's generation could only dream of—a democratic, peaceful and undivided Europe for the first time in all of history; and to the necessity of America and its allies once again organizing ourselves to meet the challenges of our time, to secure peace and prosperity for the next 50 years and beyond.

To build and secure a new Europe, peaceful, democratic and undivided at last, there must be a new NATO, with new missions, new members and new partners. We have been building that kind of NATO for the last three years with new partners in the Partnership for Peace and NATO's first out-of-area mission in Bosnia. In Paris last week, we took another giant stride forward when Russia entered a new partnership with NATO, choosing cooperation over confrontation, as both sides affirmed that the world is different now. European security is no longer a zero-sum contest between Russia and NATO; but a cherished, common goal.

In a little more than a month, I will join with other NATO leaders in Madrid to invite