and communications technologies for application to aeronautics and space. Microgravity research in fluids and combustion also is an area of focus. NASA has designated LeRC as its Lead Center for Aeropropulsion and its Center of Excellence in Turbomachinery.

Due to declining budgets in the 1990s, Lewis, as well as all NASA centers, has experienced significant changes in its roles and missions as well as its workforce. Several of these changes, such as workforce reductions, are ongoing. The majority of these changes were the result of recommendations made in NASA's 1995 Zero Base Review. In FY 1993, Lewis' funding peaked at $1,002.6 million and its personnel level peaked at 2,823 full-time equivalent (FTEs). For FY 1998, the request for Lewis is $671.5 million with an FTE level of 2,085.

Many Lewis employees assert that the center has accounted for a greater share of total NASA reductions than over NASA centers. Lewis has had the highest percentage reduction in funding of all field centers; however, Kennedy Space Center (KSC) has experienced a relatively greater FTE percentage reduction than Lewis. In addition, KSC and Marshall Space Flight Center (MSFC) both have a total planned FTE percentage reduction through FY 2000 that is higher than Lewis. Lewis has had a larger share of the reductions than many other NASA centers.

When the potential for closing NASA centers is discussed within the space community, some mention Lewis as a likely candidate. The reductions at Lewis over the past four years may further convey the impression that the center is a candidate for closure. This report finds that although Lewis has been downsized at a greater rate in the 1990s than most of NASA's centers, the center does not appear to be in danger of being closed in the near-term if currently planned budgets are funded. Current plans indicate that Lewis is expected to have a significant role in NASA's future in fulfilling the goals set forth in the agency's strategic plan through 2025 and beyond.

APPENDIX: LEWIS RESEARCH CENTER'S DC–9—MAY 19, 1997

This Appendix discusses the National Aeronautics and Space Administration (NASA) decision not to renew the lease on a DC–9 that is used for parabolic microgravity research flights at Lewis Research Center (LeRC). You specifically asked whether this decision is an attempt by NASA Headquarters to eventually terminate microgravity research at Lewis. My analysis suggests that this is not the case. There may be a question of whether the decision is cost-effective, however, it does not appear that there is an underlying motive to terminate microgravity research at Lewis.

Microgravity investigators often need to conduct reduced gravity experiments in ground-based facilities during the experiment definition and technology development phases of their research. The NASA ground-based reduced gravity research facilities include two drop towers at LeRC, a DC–9 aircraft based at Lewis, and a KC–135 aircraft based at Johnson Space Center (JSC). The DC–9 is the newest microgravity facility. It is a leased aircraft that began operations in 1995. The decision to add the DC–9 to the microgravity program was due to a perceived need for additional flight hours for research.

In 1995 NASA's Zero Base Review recommended that all program aircraft be consolidated at Dryden Flight Research Center (DFRC) in California. The cost effectiveness of such a move was immediately questioned, particularly moving the DC–9. In the summer of 1996 NASA assessed three options regarding the disposition of the DC–9. These were: transferring the DC–9 to DFRC; privatizing the operation; and utilizing instead the KC–135 based at JSC. In August 1996, NASA determined that the KC–135 could meet NASA requirements for parabolic microgravity research flights; that the DC–9 lease and options would not be continued past July 1997; and that the possibility existed that the program may need an additional KC–135 based at JSC to meet requirements. Meanwhile, legislative language inserted into the FY 1997 VA–HUD–IA Appropriations Act prohibited NASA from moving aircraft to DFRC that were east of the Mississippi River. In early December 1996, LeRC was notified of the decision to terminate the DC–9 lease.

The decision may or may not be cost-effective, but the question has been raised whether it is an attempt by NASA Headquarters to eventually terminate the microgravity program at Lewis. Such a motive appears unlikely for the following reasons.

Consolidation of aircraft at the fewest number of NASA sites is part of an overall new agency management philosophy to reduce redundancy across NASA. It is not motivated by efforts to terminate programs. NASA Headquarters asserts that the decision will actually save the agency money over the years.

Although Marshall Space Flight Center (MSFC) is the Lead Center for NASA's microgravity program, Lewis maintains program responsibility for fluid and combustion microgravity research. This research is a critical component of the research program plans for the International Space Station. Any severe disruption to the program, such as moving it to another NASA center, would be very detrimental to the space station research program.

Lewis still maintains the 2 drop towers for ground-based microgravity research. Before researchers use aircraft for their experiments they must first prove that the drop towers will not fulfill their requirements. Similar drop towers are not located at any other NASA centers.

Even though the KC–135 would be based at JSC it is likely that the aircraft will fly research campaigns at the sites where the experimenters are based. Experiments developed at Lewis will most likely still be flown from Lewis.

In March of this year, NASA created a National Center for Microgravity Research on Fluids and Combustion. This institution is a partnership of Lewis, Case Western Research, and the Universities Space Research Association and it is based at Case Western. It is unlikely that NASA Headquarters would terminate the microgravity program at Lewis having just created the National Center in Cleveland.

Based on these reasons, it appears that the decision to terminate the DC–9 lease was not motivated by a desire to terminate Lewis' microgravity research program.

100TH ANNIVERSARY OF PEAT MARWICK LLP

HON. MARGE ROUKEMA

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 29, 1997

Mrs. ROUKEMA. Mr. Speaker, I am pleased to have the opportunity to call attention to historic American success story. On August 2, 1997, KPMG Peat Marwick LLP, the accounting and consulting firm, headquartered in Woodcliff Lake, NJ, celebrates 100 years in business in the United States. Founded by two Scotsmen who became naturalized citizens of this country, KPMG Peat Marwick is a private enterprise that has grown from two employees to 20,000 during a century of tremendous change. The firm's expansion on U.S. soil and around the world is a testament to the pioneering spirit and vision of James Marwick and Roger Mitchell, who identified the need for independent accounting review of companies big and small, and who meet that need by conducting certified, independent audits.

These two accountants saw the extent to which participants in an open and free market rely on accurate financial information to make important business decision—decisions that affect thousands of employees, investors, and consumers. They took seriously their charge as independent auditors, acknowledging the public trust they held when rendering audit opinions for clients that include some of the corporate giants in our Nation's history. When the needs of their clients expanded or varied, so did the services and capabilities of this firm. As the United States and the world embark on the frontier of the information age, this now-worldwide firm stands as a proud reminder of past accomplishment and a beacon of future advancement.

KPMG Peat Marwick has preserved and enhanced another great tradition during its first 100 years—that of community involvement. Indeed, the centerpiece of the firm's 100th anniversary celebration is its World of Spirit Day—a full day of giving back to the communities that have helped it to prosper. On September 22, 1997, KPMG will close the doors of every U.S. office for the day as 20,000 partners and employees band together to volunteer time and talents. From Minneapolis to Miami, from New York to San Francisco, KPMG people will collectively spend 160,000 hours in service to their communities and those in need. At the end of the day, various offices will have done the following: Built at least two residential homes; refurbished and painted public schools in multiple cities; taught and interacted with children in schools and child development centers; fed the hungry and homeless; landscaped youth camps; and cleaned local parks, rivers, and zoos. What a difference this day will make.

KPMG's mammoth commitment to community service was one reason it was the only professional services firm chosen to participate in the Presidents' Summit for America's Future. It is my hope that their fine example proves to be a catalyst for other companies to make similar commitments.

Mr. Speaker, we are proud to have such a corporate good neighbor in our community. Let me congratulate the partners and employees of KPMG Peat Marwick on their firm's achievement of 100 years in business.

Over the course of a century, this company has advanced by verifying basic financial information in thick ledgers to providing complex assurance and consulting services at the dawn of a knowledge revolution. KPMG has proven it can evolve and thrive as time marches on. May its endurance and prosperity serve as positive lessons to future generations of enterprising Americans.

TRIBUTE TO THE TUSKEGEE AIRMEN

HON. GEORGE E. BROWN, JR.

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 29, 1997

Mr. BROWN of California. Mr. Speaker, it is with the greatest sense of pride that I rise today, on the floor of the U.S. House of Representatives, to honor the Tuskegee Airmen who earned a glorious place in history through their heroic actions during World War II.

Due to the rigid pattern of racial segregation that prevailed in the United States during World War II, the War Department began an isolated program in 1941 to train black Americans as military pilots. Primary flight training was conducted by the Division of Aeronautics of Tuskegee Institute located near the town of Tuskegee, AL. The Tuskegee Airmen were the first African-American aviators to serve in the U.S. Armed Forces.

The first class of Tuskegee Airmen was trained to be fighter pilots for the famous 99th Fighter Squadron, slated for combat duty in North Africa. Additional pilots were assigned to the 322d Fighter Group which flew combat along with the 99th Squadron from bases in Italy. By the end of the war, 992 men had graduated from pilot training at Tuskegee, 450 of whom were sent overseas for combat assignment. During the same period, approximately 150 lost their lives while in training or on combat flights.

The Tuskegee Airmen were revered because of their reputation for not losing bombers to enemy fighters. During the course of World War II, they flew more than 1,500 combat missions, and downed a remarkable 261 enemy aircraft. In addition, this fearless squadron flew over 140 flying missions without relief. Led by Gen. Benjamin O. Davis, Jr., the first black general in the Air Force, these unsung heroes flew every mission as if it were their personal task to demonstrate the equality of all people, regardless of color or creed.

Mr. Speaker, on July 31, 1997, the Arrowhead Credit Union, Inland Empire African-American Chamber of Commerce, Phenix Information Center, and Westside Action Group will form a partnership to honor the Tuskegee Airmen in San Bernardino, CA. On this special occasion, I ask my colleagues to join me and local civic organizations in my congressional district in saluting these men for their unsurpassed bravery and patriotism in putting their lives on the line overseas while confronting racial injustice at home. We recognize their sacrifice and honor them for their service to our country.

IN SUPPORT OF EDUCATION TAX BENEFITS

HON. JOSEPH P. KENNEDY II

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 29, 1997

Mr. KENNEDY of Massachusetts. Mr. Speaker, I rise today to highlight provisions of the pending tax bill that would affect higher education. Some of the proposals are long overdue, whereas others should never even have been considered.

On July 16, I was joined by my colleagues from the Massachusetts delegation and representatives of higher education from Massachusetts at a press conference on these very issues. I was joined by Grace Carolyn Brown, the president of Roxbury Community College, and Jon Westling, the president of Boston University, both of whom do a great job running schools in my district. BU and RCC are just 2 of the 60 colleges and universities in my district. Their students are among the 190,000 I represent—more students in 1 district than in 26 States.

I also was joined by Sam Liu, an MIT graduate student who organized a petition signed by 500 students opposing the elimination of section 117(d). There was also Roger Sullivan from the Association of Independent Colleges and Universities of Massachusetts and Harvard University staffer and student Annie Burton Byrd.

Here in the Congress, no one has done a better job of making sure the Tax Code works to the benefit of the education needs of our Nation than my colleague from Massachusetts who sits on the Ways and Means Committee, RICHARD NEAL. And in the short time they have been in office, the Members from the 3d and 10th Districts of Massachusetts, JIM MCGOVERN and BILL DELAHUNT, have been strong and forceful advocates for expanding access to higher education. I also want to thank our delegation's resident chemistry professor, JOHN OLVER, who now watches out for education on the Appropriations Committee.

When we talk about education what we're really talking about is the future prosperity and security of our country. Nothing is more fundamental to hopes of getting a good job and pursuing a rewarding career than education. It's the tool that enables people to get the high-wage jobs of the future and grow within their current careers.

There once was a time when higher education was a luxury that few could afford. Increased Federal support for loans, grants, and scholarships has helped open up the Ivory Tower to Americans from all walks of life, but today we've reached a point when the cost of this critical investment in the future is becoming out of reach.

The cost of getting a college, graduate, or professional degree has skyrocketed just at a time when higher education is more important than ever to obtaining fulfilling employment. Some experts predict that early in the next century, 75 percent of all jobs will require some level of higher education.

People of all ages understand the value of education. The fastest growing student population in the United States consists of people over 40 who are returning to school to gain new skills, who understand that what you earn depends on what you learn.

That being the case, why are we looking at a tax package that pretends to boost educational achievement but really only works for the wealthy? The Republican tax measure does little or nothing for the millions of working people who are going to school part-time while holding down a job and raising a family.

The education-friendly tax provisions described in our letter to the conferees is designed with working people in mind. It has been endorsed by over 25 college and university presidents and represents real help for the educational ambitions of our people. We urge the tax conferees to include them in the final conference report.

Here are the six provisions:

While the Republican House and Senate bills allow a tax credit equal to 50 percent of tuition costs for the first 2 years of college, our proposal covers 100 percent of costs. And while the GOP measures offer no credits for tuition costs beyond the first 2 years, we support a credit equal to 20 percent of tuition costs in the outlying years. Our provision is particularly important to students at schools like Roxbury Community College, where 1,500 dollars' worth of additional tax benefits can make the difference between getting a degree and going without one.

The current House bill includes no deduction for student loan interest while ours does.

The Senate bill permanently extends tax exclusion for employer-provided tuition assistance and does include graduate students but the House bill only extends section 127 through the year 1997 and does not include graduate students. The Member from the 2d Congressional District of Massachusetts, Mr. NEAL, has worked very hard to get permanent extension of this crucial benefit passed, because he knows that if employees have to pay taxes on expensive tuition assistance, many will decide to go without the additional education.

My colleague from Massachusetts, Mr. NEAL, has also shown great leadership on trying to retain the tax exclusion of tuition benefits for graduate students, which the House bill repeals. This provision would also hurt other employees of educational institutions who get tuition benefits. From lay teachers at Catholic schools to grounds keepers at Boston University, these people would be forced to pay taxes on the tuition benefits they and their families receive.

Our measure exempts from taxation any interest accrued on prepaid tuition accounts. It makes no sense to levy taxes on education accounts established with the aim of bringing tuition costs within the reach of working families.

Finally, our alternative eliminates the cap on tax-exempt bonds issued by private nonprofit educational institutions and other charitable organizations. This provision is crucial to the needs of colleges and universities to expand their facilities for the 21st century.

Mr. Speaker, I have the cover letter for the petition that Sam Liu organized and his statement from the press conference which I would like printed in the CONGRESSIONAL RECORD along with my statement.

MASSACHUSETTS INSTITUTE OF TECHNOLOGY,
Cambridge, Massachusetts, June 30, 1997.

Hon. JOSEPH KENNEDY,
U.S. House of Representatives,
Washington DC.

DEAR CONGRESSMAN KENNEDY: We, 500 MIT graduate students, write to express our great shock and disappointment regarding the proposed elimination of Subsection 117(d) of the internal revenue code which excludes tuition from taxable income.

A graduate teaching or research assistant who receives a stipend of $1300/month and tuition waiver of $22,000/year (excluding summer tuition) will expect to pay $650/month in State and Federal taxes under the proposed new legislation. For many students this is a 3.5 times increase in tax!

The tuition waiver granted by MIT for graduate teaching and research assistants makes graduate school a financially viable opportunity for us. If tuition is now redefined as taxable income, many of us will no