

which are, in effect, controlled by the EPA, in their role of resolving claims under the Comprehensive Environmental Response, Compensation and Liability Act of 1980 ("CERCLA"). This uncertainty may prevent taxpayers from entering into prompt settlements with the EPA for the cleanup of Superfund hazardous waste sites and reduce the ultimate amount of funds available for cleanup of such sites.

Under our bill, if certain conditions are met, the EPA (U.S. government) will be considered the beneficial owner of funds set aside in an environmental settlement fund account. These conditions include the fund being: (1) established pursuant to a consent decree; (2) created for the receipt of settlement payments for the sole purpose of resolving claims under CERCLA; (3) controlled (in terms of expenditures of contributions and earnings thereon) by the government or an agency or instrumentality thereof; and (4) upon termination, disbursed to the government or an agency or instrumentality thereof (e.g., the EPA). If such conditions are met, the EPA will be considered the beneficial owner of the escrow account for tax purposes and the account will not be considered a grantor trust for purposes of Sections 468B, and 671-677 of the Internal Revenue Code.

These escrow accounts, which are established under court consent decrees, are a necessary tool to enable the EPA to carry out its responsibilities and resolve or satisfy claims under CERCLA. Under these types of consent decrees, the EPA should be considered the owner of such funds for Federal tax purposes.

Due to the uncertainty as to the proper Federal income tax treatment of such government-controlled funds, taxpayers may be hesitant to promptly resolve their claims under CERCLA by contributing to the settlement funds. One of the underlying purposes of CERCLA is to ensure prompt and efficient cleanup of Superfund hazardous waste sites. This goal is being frustrated by the existing uncertainty in the tax laws.

The bill resolves these uncertainties and expedites the cleanup of Superfund hazardous waste sites by treating these escrow accounts as being beneficially owned by the U.S. government and not subject to tax. We urge our colleagues to join us in cosponsoring this legislation.

AMONG MY SOUVENIRS

HON. SAM JOHNSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. SAM JOHNSON of Texas. Mr. Speaker, I submit the following article by Kay Blythe Tracy, Ph.D.:

Americans now are inspired and united by every musical note of "God Bless America." But back in the sixties, we were a nation in discord, singing many different tunes. Rodgers and Hammerstein wrote songs of Camelot, while Pete Seeger asked, "Where have all the young men gone?"

The story I'm going to tell you today is about what happened to one of those young men. This story began in the sixties, when POW/MIA bracelets were conceived as a way to remember missing or captive American prisoners of war in Southeast Asia. Traditionally, a POW/MIA bracelet is worn until the man named on the bracelet is accounted for, whether it be 30 days or 35 years.

I bought my bracelet in 1970 for \$2.50. It has, "Lt. Col. Samuel Johnson, April 16, 1966" engraved on it. I wore the bracelet faithfully for many years, but eventually took it off and put it away. But every time I opened my jewelry box, I saw it. And every time I saw it, I was saddened, and I thought of Lt. Col. Johnson, and I said a little prayer.

The bracelet led to my first foray into the wonderful world of e-Bay, the on-line auction service, where I listed it for sale. I thought that anyone who would buy it would treasure it and it would be out of my sight, out of my mind. To my surprise, bidding on the bracelet was brisk.

On the seventh, and final, day of the auction, my husband George asked me if I knew what had happened to Col. Johnson. "No," I replied. "I never wanted to know." But George went to the Internet, and returned with information. Of the more than twenty-five hundred POWs, and the three to six thousand MIAs, only 591 men returned. My brother did not. After spending seven years as a prisoner of war, Sam Johnson did.

I was so happy I cried.

When I contacted Congressman Johnson's office, his aide, McCall Cameron, told me that he and Mrs. Johnson were on vacation with their grandchildren.

Grandchildren! More tears.

Congressman Johnson said he would very much like to have his bracelet. So, I cancelled the e-Bay auction, and today I am returning this souvenir. In the words of Randy Sparks, "A million tomorrows will all pass away, ere I forget all the joy that is mine today."

And in my own words, I say to Sam, finally, "Welcome home."

To Dr. Tracy, I say, "Thank you. We will never forget. God bless you."

COMMEMORATING THE RETIREMENT OF SUE GALBREATH-SLY

HON. MICHAEL M. HONDA

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. HONDA. Mr. Speaker, I rise today to recognize the outstanding career of Principal Sue Galbreath-Sly. She is set to retire at the end of this academic year from a long and distinguished life in the field of education. Currently serving in her eighth year as principal of the Julia Baldwin Elementary School, Mrs. Sly, as the students call her, started teaching in 1960. Nearly forty-two years later, Mrs. Sly has served as an educator in three states—Kentucky, Ohio, and California—at both the elementary and secondary levels, in the classroom and as an administrator.

Sue Galbreath-Sly began her career as a teacher in Kentucky in 1960, and the spirit of teaching has remained strong in her to this day. Visiting the principal's office at Baldwin Elementary today, one might wonder if it is a classroom because it is always filled with students seeking Mrs. Sly's guidance and friendship. She successfully presents herself to her students as just another teacher; however, she is anything but "just another teacher." Rather, she is the best kind of teacher, seeing her educational mission as a year-round job—spending weekends chaperoning students to various competitions, fairs, and conferences and recruiting students for summer enrichment programs.

Throughout her long career as an educator, Mrs. Sly has been recognized for her excellence not only by her students, but also by her fellow professionals. She has received numerous awards, both as a teacher and a principal. In fact, just last year, her school won the 2000 California Distinguished School Award, a true testament to her exceptional stewardship.

Not only does Mrs. Sly help develop and educate our youth, but she also works to develop her fellow educators. For example, she currently serves as a mentor for new principals and an advisor to the teacher credentialing program. She is also active in community outreach, expressing her philosophy eloquently: "We must expand the four walls of our school site and guide children to take advantage of every learning opportunity." As a teacher at Baldwin Elementary, my wife, Jeanne, has benefited from Mrs. Sly's holistic approach to education. As a fellow long-time educator myself, I express my deep respect and sincere admiration for Sue Galbreath-Sly and her life's work.

LT. GEN. JOHN M. PICKLER, U.S.
ARMY

HON. JOEL HEFLEY

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. HEFLEY. Mr. Speaker, I attended the retirement parade for Lieutenant General John Pickler. It was a sad day for the Army as they were losing one of their best to the retired roles. It was also a sad day for me personally as over the years John and his wife Karen have become close friends. I rise today not, however, to remark on the retirement of a great soldier but to thank him for a lifetime of service to our country.

General Pickler leaves the Army after over 36 years of dedicated service to our Nation and the soldiers that he loves. His biography is distinguished.

Lieutenant General John M. Pickler assumed the duties of the Director of the Army Staff on 17 August 1999.

A native of Chattanooga, Tennessee, General Pickler was graduated from the United States Military Academy, West Point, and commissioned in the Field Artillery on 9 June 1965. He was awarded a Master of Science in Physics from the University of Virginia in 1971.

Prior to assuming duties as the Director of the Army Staff, he served as Chief of Staff, United States Army Forces Command, Fort McPherson, Georgia; Commander, Fort Carson, Colorado and Deputy Commanding General, III Corps; Deputy Commanding General, XVIII Airborne Corps and Fort Bragg, North Carolina; Commanding General of Joint Task Force Six, Fort Bliss, Texas; and Assistant Division Commander (Support), 4th Infantry Division (Mechanized), Fort Carson, Colorado.

General Pickler has held a wide variety of Field Artillery positions from battery through corps, culminating as the Chief of Staff, III Corps Artillery and the Director of Plans, Training and Mobilization, Fort Sill, Oklahoma.

Other key assignments include Instructor and Assistant Professor in the Department of Physics at West Point; Executive Officer to the Director, Defense Nuclear Agency; Commander of 2d Battalion, 81st Field Artillery, 8th Infantry Division (Mechanized) with concurrent duty as Commander of the Idar-Oberstein (Germany) Military Sub-community. Following command, he was assigned as the 8th Infantry Division Inspector General. In 1987, he returned to Germany as Commander, 8th Infantry Division Artillery in Baumholder, and then became the Executive Officer to the Chief of Staff of the Army, Washington, DC, in 1989. In addition to Germany, his overseas assignments include Vietnam and Turkey.

General Pickler is a graduate of both the Command and General Staff College, Fort Leavenworth, Kansas, and also the Army War College with duty as an Advanced Operational Studies Fellow at the Combined Arms Center, Fort Leavenworth. His awards and decorations include the Distinguished Service Medal; the Defense Superior Service Medal with Oak Leaf Clusters; the Legion of Merit with Three Oak Leaf Clusters; the Distinguished Flying Cross; the Bronze Star with "V" Device; and the Meritorious Service Medal with Three Oak Leaf Clusters.

General Pickler and his wife, Karen, have one daughter, Nevelyn, and two sons, Andy and Jeff.

General Pickler attended his last parade as a soldier on Monday, 29 October 2001. I am proud to have had the opportunity to attend it and witness the retirement of a friend.

PERSONAL EXPLANATION

HON. BOB RILEY

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. RILEY. Mr. Speaker, I was unavoidably detained for rollcall No. 499, H.R. 3379, to designate the facility of the United States Postal Service located at 375 Carlls Path in Deer Park, New York, as the "Raymond M. Downey Post Office Building." Had I been present I would have voted "yea."

I was also unavoidably detained for rollcall No. 500, H.R. 3054, to award congressional gold medals on behalf of the officers, emergency workers, and other employees of the Federal Government and any State or local government, including any interstate governmental entity, who responded to the attacks on the World Trade Center in New York City and perished in the tragic events of September 11, 2001. Had I been present I would have voted "yea."

TRIBUTE TO CLIFTON E. ARMSTEAD, OUTGOING CHIEF OF THE WILMINGTON FIRE DEPARTMENT

HON. MICHAEL N. CASTLE

OF DELAWARE

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. CASTLE. Mr. Speaker, it is with great pleasure that I rise today as a member of the Congressional Fire Service Caucus to honor

and pay tribute to a leader in the firefighting community—Clifton Armstead outgoing Chief of the Wilmington Fire Department. Clifton Armstead is an outstanding, dedicated and caring Delawarean with an abundance of accomplishments in this field. On behalf of myself and the citizens of the First State, I would like to honor this outstanding individual and extend to him our congratulations on his 36 years in the fire department.

Today, I recognize Clifton Armstead for his long and distinguished career in the Wilmington Fire Department. On January 4th 2002 Mr. Armstead will officially retire from a post that he has held since 2000, but from a fire department that he has been part of for over three decades. He has provided service in a manner that has brought distinction not only to himself but to the entire Wilmington Fire Department.

Family, friends and fellow firefighters can now take a moment to truly appreciate the world of difference Clifton Armstead has brought to the firefighting community. He has served for many years as a member of Engine, Ladder and Rescue Companies as well as the Training Unit. Mr. Armstead was promoted to Lieutenant in 1983 and appointed Deputy Chief of Operations in 1993 where he served for seven years before being appointed Chief of Fire in January of 2000.

Clifton E. Armstead has spent all of his life helping the community of Wilmington and all of Delaware. Mr. Armstead graduated with the Class of 1962 from Wilmington High School. He also attended Delaware Technical and Community College, the National Fire Academy and the Delaware State Fire School. Of particular interest are the many supervisory and management classes that have helped him to become such a successful and important leader to the City of Wilmington.

Mr. Speaker, with his wife Dawn at his side, and his daughter Jaye, the Armstead family proudly and unselfishly contributes every day to the quality of life at home in their community and our entire state.

Mr. Clifton E. Armstead's contributions cannot be commended enough. As he retires from the Wilmington Fire Department we can be sure that his contributions will not end. His commitment to fighting fires and saving lives has earned him a permanent place in Delaware's fire service history.

TRIBUTE TO JAMES K. REES

HON. KEN CALVERT

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, December 19, 2001

Mr. CALVERT. Mr. Speaker, I rise today to pay tribute to a most exceptional California Inland Empire community leader, friend and great American—Mr. James Rees.

Calvin Coolidge, America's 13th President, once said, "No person was ever honored for what he received; honor has been the reward for what he gave." And Jim Rees gave much during his years of military service and banking career.

With true valor and love of country, Mr. Rees voluntarily enlisted in the United States Army in 1942 and became an Officer in 1944. Like many other members of the Greatest Generation he served in World War II in both

the European and North African/Middle East theaters. After the war, Jim returned to the United States and in 1948 enlisted in the Air Force. He quickly rose among the ranks and in 1957 achieved the rank of Major. Jim served in both the Korean and Vietnam wars, and in 1968 voluntarily retired as a Lieutenant Colonel. He has been honored with numerous medals ranging from the WWII victory medal to the National Defense Service Medal as well as the Air Force Longevity Service Award with four Oak Leaf Clusters.

After a distinguished career in the Air Force, Mr. Rees established himself in Riverside and went into the banking business. He served the community with the same care and dedication he had served our country. An avid golfer, Jim was instrumental in the revitalization of the March Air Force Base golf course. Jim has also been active in the Strategic Air Command Group of Veterans and has always been proud to call himself a team player.

A love of country can only be matched by a love of family. Mr. Rees has four children, Christine, Susan, Laura, and David, five grandchildren, Amy, Jennifer, Jim, Ian, and Susan and great-grandchild, Samuel who all refer to him as their hero. No greater honor can be bestowed on a man who has selflessly and wholeheartedly served our great nation.

Mr. Speaker, looking back at Jim's life, we see a man dedicated to military service and community—an American whose gifts to the Inland Empire and California led to the betterment of those who have the privilege to come in contact or work with Jim. Honoring him today is the least that we can do for all that he has given over the past 80 years of his life.

RAYMOND M. DOWNEY POST OFFICE BUILDING

SPEECH OF

HON. JAMES T. WALSH

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, December 18, 2001

Mr. WALSH. Mr. Speaker, as an original cosponsor of H.R. 3379 introduced by Congressman ISRAEL, I also rise in strong support of the Raymond M. Downey Post Office Building Designation Act. This legislation is a small, but fitting, tribute to one of New York City's bravest fire chiefs.

Chief Downey was the most decorated member of the New York City Fire Department and leader of the department's special operations unit. At age 63 with 39 years on the job, Chief Downey was a "firemen's fireman" as they say in the fire service. He was a national expert on urban search and rescue and led a team of New York City firefighters who responded to the 1995 Oklahoma City bombing. Chief Downey even testified before a House committee in 1998 on the topic of weapons of mass destruction, sharing his valuable knowledge with our colleagues. He truly defined what is meant by calling New York City firefighters the "world's bravest."

As I watched the events of September 11th unfold in my Washington office with my staff, I remember thinking, God be with the firefighters who are going in there to save lives. As a true leader Chief Downey was on the front lines with his personnel directing the rescue efforts. As he had done in the first World