

Husky dressed in some style of big pants obviously full of himself hence his lyrical flowing over

We went along in the same direction then he noticed me there almost beside him and "Big"

He shouted-sang "Big" and I thought how droll to have my height incorporated in his song

So I smiled but the face of the young man showed nothing he looked in fact pointedly away

And his song changed "I'm not a nice person" he chanted "I'm not I'm not a nice person"

No menace was meant I gathered no particular threat but he did want to be certain I knew

That if my smile implied I conceived of anything like concord between us I should forget it

That's all nothing else happened his song became indecipherable to me again he arrived

Where he was going to a house where a girl in braids waited for him on the porch that was all

No one saw no one heard all the unasked and unanswered questions were left where they were

It occurred to me to sing back "I'm not a nice person either" but I couldn't come up with a tune

Besides I wouldn't have meant it nor he have believed it both of us knew just where we were

In the duet we composed the equation we made the conventions to which we were condemned

Sometimes it feels even when no one is there that someone something is watching and listening

Someone to rectify redo remake this time again though no one saw nor heard no one was there

#### INTRODUCTION OF BIPARTISAN RESOLUTION ON JUÁREZ

**HON. HILDA L. SOLIS**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 21, 2003*

Ms. SOLIS. Mr. Speaker, I rise today to introduce this bipartisan resolution with my colleagues Ms. SLAUGHTER, Mr. REYES, Mr. RAMSTAD, Mr. RODRIGUEZ, and Ms. CAPITO. We are deeply concerned about the murders and violence against women that has occurred in the state of Chihuahua, Mexico. Since 1993 over 300 women have disappeared from this area. Oftentimes their mutilated bodies are found in the abandoned or desert areas. This resolution expresses our sincerest condolences and deepest sympathy to the families of the victims, and encourages increased U.S. involvement in bringing an end to these heinous crimes that for the most part have gone unsolved.

#### SMALL BUSINESS BANKRUPTCY VENUE RELIEF ACT

**HON. RICHARD H. BAKER**

OF LOUISIANA

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 21, 2003*

Mr. BAKER. Mr. Speaker, the recent bankruptcy of a large chemical company in Lou-

isiana has alerted me to the difficulties that small businesses can face in bankruptcy proceedings. In the wake of this chemical company's bankruptcy, a number of small businesses in Louisiana found themselves defendants in preferential payment lawsuits brought by the bankruptcy trustee. Many of these companies were shocked that they would be accused of receiving preferential payments when they had had a long history of consistent business dealings with the chemical company. Not only were these businesses surprised by the lawsuits, but they were dismayed that they were forced to defend these lawsuits in Delaware. The burden of hiring an attorney in Louisiana and Delaware was significant and a number of these small businesses were forced to settle these meritless lawsuits to avoid the costs associated with a legal defense.

I believe that we are placing these small businesses in an unacceptable position. Asking small businesses to pay several thousand dollars in legal fees or settlement fees is a significant burden for many of these businesses. It appears that in a number of cases, bankruptcy trustees realize the leverage they have on these small businesses and exploit this leverage. It costs little for the trustees to file suit against these small businesses and then the trustees have the luxury of adjudicating the lawsuits in the State they are working in. Authorizing penalties for frivolous lawsuits and changing the venue for preferential payments cases that fall below a meager \$5,000 threshold has done little to improve the situation for small businesses. I believe that we must force bankruptcy trustees to take a harder look at the merits of these preferential payments cases and we need to allow small businesses the courtesy of defending these lawsuits in the State in which they reside.

For this reason, I have introduced the "Small Business Bankruptcy Venue Relief Act." This legislation will allow small businesses of under 25 full-time employees to defend preferential payments claims in the State where they reside. In addition to lowering legal costs for these small businesses, this legislation will force bankruptcy trustees to give greater consideration to the merits of preferential payment claims against small businesses.

Mr. Speaker, I hope that members will consider the plight of small businesses and co-sponsor the "Small Business Bankruptcy Venue Relief Act."

#### PERSONAL EXPLANATION

**HON. LUIS V. GUTIERREZ**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 21, 2003*

Mr. GUTIERREZ. Mr. Speaker, I was unavoidably absent from this Chamber on July 8, 2003. I would like the RECORD to show that, had I been present, I would have voted "nay" on rollcall vote No. 334 and "yea" on rollcall Nos. votes 335 and 336. On July 10, 2003, I was absent from this Chamber for a journal vote No. and I would like the RECORD to show that, had I been present, I would have voted "yea" on rollcall vote No. 346.

On July 14, 2003, I was absent from this Chamber and I would like the RECORD to show that, had I been present, I would have voted

"yea" on rollcall votes Nos. 354, 355, 358 and 359 and "nay" on rollcall vote No. 356. I was also absent from this Chamber on July 17, 2003, and would like the RECORD to show that, had I been present, I would have voted "yea" on rollcall vote No. 387. Furthermore, on July 18, 2003, I was unavoidably absent from this Chamber and I would like the RECORD to show that, had I been present, I would have voted "yea" on rollcall vote No. 396 and "nay" on rollcall vote No. 397.

On July 21, 2003, I was absent from this Chamber and I would like the RECORD to show that, had I been present, I would have voted "yea" on rollcall votes Nos. 398, 399 and 400. I was unavoidably absent from this Chamber on July 24, 2003 and would like the RECORD to show that, had I been present, I would have voted "yea" on rollcall vote No. 441. I missed rollcall vote No. 452 on July 25, 2003, and would like the RECORD to show that, had I been present, I would have voted "nay."

#### IN RECOGNITION OF BANQUET HONORING THE HEROES OF THE MONTGOMERY, ALABAMA BUS BOYCOTT

**HON. MIKE ROGERS**

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 21, 2003*

Mr. ROGERS of Alabama. Mr. Speaker, I rise today to join the Montgomery, Alabama Transportation Coalition in recognizing the heroes of the 1955 Montgomery Bus Boycott.

On December 4, 2003, the Coalition will hold its annual awards dinner, and the theme for this year's banquet is "Reclaiming the Dream." They have chosen this occasion to honor the heroes of the Montgomery Bus Boycott. These heroes are former Pastor Robert Graetz, Mrs. Inez Jessie Baskin, Mrs. Johnnie Carr, Mrs. Daisy Childrey, Mrs. Thelma Glass, Mrs. Hazel Gregory, Mrs. Vera Harris, Mr. Bobby Jackson, Mrs. Zecoz Williams, and posthumously, Mrs. Aurelia Browder, Mrs. Virginia Durr and Mr. Eddie Posey.

Today, it may be difficult for some to recognize the importance of what these individuals did because, thankfully, times have changed. But, the change has come about because of their actions. They truly are heroes, and I salute each of them.

#### INTRODUCING THE AUDITOR INDEPENDENCE AND TAX SHELTERS ACT

**HON. RAHM EMANUEL**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 21, 2003*

Mr. EMANUEL. Mr. Speaker, today, I am proud to introduce bipartisan legislation to stop the unethical, and in certain cases, criminal conduct by some of our Nation's most respected accounting firms that market abusive tax shelters under the guise of "non-audit services" to the public companies whose books they audit—in effect auditing their own work. The Auditor Independence and Tax Shelters Act, cosponsored by Representatives MARK FOLEY, BART STUPAK, DAVE CAMP, and

TOM LANTOS, will eliminate this irreconcilable conflict of interest that fuels the engine of an ever-expanding tax shelter industry.

Ongoing Senate hearings and the General Accounting Office investigations reveal that tax revenue lost from known shelters totaled \$33 billion over the past decade, and that losses from undetected shelters could total another \$52 billion. Last year, for example, an abusive tax shelter known as "Slapshot" was expected to produce tax breaks exceeding \$120 million for Enron. It was based on a \$1 billion loan and concealed by a highly intricate combination of loans and stock transactions occurring within minutes of each other that were designed to prevent tax regulators and authorities from discovering what really happened.

As William McDonough, Chairman of the Public Company Accounting Oversight Board recently said, major accounting firms have suffered a "complete ethical collapse." Chairman McDonough added during recent testimony before Congress that the willingness to sell faulty tax shelters and hide them from the IRS is "immensely and immorally repugnant." Moreover, David Clay Johnston of the New York Times and author of *Perfectly Legal*, reports that tax avoidance among corporations and upper-income individuals is far outstripping the audit capacity of the IRS. He estimates that a \$113 billion gap exists between what corporations should be paying and what they actually pay. Clearly, the burden of this gap in tax receipts is being shouldered by middle-class families.

In response to this costly and unethical practice, our legislation prohibits auditors from providing those tax shelter services for which a significant purpose is the avoidance or evasion of federal income tax to the publicly traded corporations they audit. The bill also prohibits auditors from offering tax shelter services to the corporation's officers and directors. Additionally, guiding principles under this bill will clarify how audit committees decide whether the corporation's auditor may provide certain non-audit services to the corporation. If the audit committee finds that a proposed service would reasonably result in an impairment of the auditor's independence by violating one of these principles, the audit committee would be unable to approve the proposed service.

Under our legislation, auditors would still be able to market tax reduction strategies to other companies and individuals, but not to the companies that they are responsible for auditing. This is a common sense approach to protecting our investors and American middle-class families from the increasing cost and the expanding prevalence of tax shelters, which should be exposed for what they really are—unfair and unpatriotic corporate behavior, and which should be stopped once and for all.

#### COMMENDING LAFARGE CONSTRUCTION MATERIALS

SPEECH OF

**HON. BOB BEAUPREZ**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 21, 2003*

Mr. BEAUPREZ. Mr. Speaker, I would like to take this opportunity to commend Lafarge Construction Materials on their exceptional contribution as a corporate member of the Golden community.

Lafarge West operates the Specification Aggregates Quarry on Colfax Avenue in Golden, Colorado. I am proud to serve Golden as their Congressman, especially after watching this tremendous effort put forth by all parties involved to create a win-win situation for Lafarge, the city of Golden, concerned environmental groups and, of course, the citizens of Jefferson County.

In fact, I recently received a letter from the mayor of Golden, Charles Baroch where he said, "Lafarge has for many years been a good neighbor, being very concerned about the impact of the mine and crushing plant on the neighborhood. Lafarge listens to citizens concerns and takes action to correct the problem. Most everyone in Golden is proud to have this business a part of Golden."

The partnership began when Lafarge realized it's basic need to increase the reserves of the quarry to serve the growing Denver market. A market, I hope, that will be even stronger soon with the passage of a new transportation re-authorization bill.

So, in the spirit of cooperation, Lafarge began a 2-year process of meeting with local citizens, businesses, community leaders and environmental groups to learn what concerns may be out there regarding a quarry expansion. In the end, after many presentations, many meetings and many late nights, they did find that win-win solution. Scott Gudahl put it simply when he said, "We kept addressing expectations and concerns until there were none left—and that's what you basically have in the final proposal."

That final proposal was an innovative land swap. The quarry will be able to expand by 60 acres and Jefferson County will receive more than 500 acres of added scenic open space. Even the quarry itself, once reclaimed, will be donated as additional open space for the enjoyment of Jefferson County citizens.

Mr. Speaker, you know as well as I that all too often, good honest businesses are painted with unfair labels by those who do not understand the process of making the roads and highways that keep our economy moving. I applaud the people at Lafarge for putting forth the extra effort not only to create a better company, but also create a better community. I am proud of their efforts and I am proud to represent their employees in this Congress.

#### IN RECOGNITION OF THE 125TH ANNIVERSARY OF THE CITY OF HURTSBORO, ALABAMA

**HON. MIKE ROGERS**

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 21, 2003*

Mr. ROGERS of Alabama. Mr. Speaker, I rise today to pay tribute to the City of Hurtsboro, Alabama, on its 125th anniversary of its incorporation on December 4, 2003.

Hurtsboro, Alabama, located in Russell County, Alabama, was originally station Number 4 on the Mobile and Girard Railroad. In 1857, Joel Hurt, Sr. came to the site of Hurtsboro and with a partner, William Marshall, bought land and established a sawmill by a creek now called Hurtsboro Creek. Mr. Hurt had moved from Eatonton, Georgia, to Olivet, Alabama, a thriving farm community about 3 miles from Hurtsboro. However, when Olivet was bypassed in the survey to the Mobile and Girard Railroad, Mr. Hurt moved to

the railroad site. In 1858, when the railroad reached the place, the mill company laid out off the town, with the mill in the center. It was called Hurtsville for the principal founder.

On November 5, 1878, a petition was filed with the Russell County Judge of Probate Simeon O'Neal by more than 20 of the male inhabitants of the town laying out the boundaries of the town and the name to be given if incorporated and requesting that an election be held for incorporation. Judge O'Neal then set the election for December 3, 1878, and on that day, no votes were cast against incorporation. Therefore, on December 4, 1878, Judge O'Neal made entry in the record that inhabitants of the town of Hurtsville were incorporated under the name of "Hurtsville" with such boundaries to extend one half mile in every direction from the present public cropping at the depot of the Mobile and Girard Railroad. On March 24, 1883, a petition was filed by more than 10 of the male inhabitants of Hurtsville that the name of the town be changed to Hurtsboro (to avoid confusion with the town of Huntsville, Alabama). An election was held on April 11, 1883, and based on the results, Russell County Judge of Probate Simeon O'Neal entered into the record that the town's name be changed to "Hurtsboro."

I congratulate Hurtsboro, Alabama, on its 125th anniversary of incorporation and join its residents in recognizing their proud history.

#### COMMENDING PENNINGTON ELEMENTARY IN WHEAT RIDGE

**HON. BOB BEAUPREZ**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 21, 2003*

Mr. BEAUPREZ. Mr. Speaker, I rise today to add to the RECORD a story of true leadership and determination occurring in the very place that it should, our school system.

I recently had the honor of visiting Pennington Elementary, a small school located back home in my great Colorado district. Not only was I impressed by the moral this house of education puts forth to its visitors, I was amazed at the progress I learned of that these young minds are making and the dedication of their instructors and administrators.

Four years ago Pennington Elementary was considered to be the school to which no one wanted to send their children. The children in the community were known to be impolite and irresponsible. Now if you ask neighbors of this accomplished school about the little ones' demeanor in and out of the school setting, they will tell you the children are intelligent, delightful and always polite and courteous to those around them.

This school of only 248 students has risen to the top of the pile and now begins their day with a "Pennington Pledge" as a daily reminder of what they stand for; a good motto for any upcoming citizen. It reads:

We the students of Pennington agree to have a drug free school, a safe and orderly learning environment, to be big brothers and big sisters to any little student. As a responsible citizen I will follow the rules of Pennington.

Because the school has changed the outlook of the staff, community and parents, success is a regularly heard word within the walls