

developed and promoted by accounting firms, law firms, and investment banks. Many corporations and individuals purchase tax shelters.

To give you an idea of the burden they are placing on these honest taxpayers—during the 1990s alone—actions taken to shut down the tax shelters that we knew about saved the American taxpayer \$80 billion. More recently, a study commissioned by the IRS estimates the current cost to honest taxpayers ranges from \$14 billion to \$18 billion a year. That is up to \$180 billion over ten years. I am simply unwilling to tell the schoolteacher in Montana that he needs to pony up a little more because Congress is unwilling to shut down a loophole that is costing tens of billions every year.

However, since the collapse of Enron, the Congress has failed to enact a single piece of tax legislation to curb tax shelter abuses. The time has come to shut down these abusive practices. I urge all of my congressional colleagues in the House and the Senate—to support the Auditor Independence and Tax Shelters Act and the Tax Shelter Transparency Act and send both of these pieces of tax shelter legislation to the President for his signature by the end of the year.

TRIBUTE TO LUIS FERRÉ

Mr. CORZINE. Mr. President, today, an icon of Puerto Rico has passed away. I want to express my sadness at the passing of Luis Ferré, former Governor of Puerto Rico, only 4 months shy of his 100th birthday.

Luis Ferré was a great leader, businessman, and a faithful believer in social justice. Born February 17, 1904, in the city of Ponce, Puerto Rico, Ferré was a member of the Assembly that produced Puerto Rico's 1952 Constitution. In 1969, he became the Island's third Governor under its new constitution. He established the Luis A. Ferré Foundation to support the development of the arts and the culture, and in 1991, received the Medal of Liberty from President George H.W. Bush.

I extend my condolences to the Ferré family and to all Puerto Ricans, on the Island and here on the mainland.

IN MEMORY OF GREG PALLAS

Mr. BREAUX. Mr. President, I rise today to pay tribute to an extraordinary man, a former senior staff member to this body and a good friend, Greg Pallas. Greg lost a long and courageous battle with a rare form of cancer, and passed away on October 17, 2003.

Greg was born on June 27, 1952, in Los Angeles. He graduated from the New York Military Academy and United States Naval Academy Class of 1973. After graduation, Greg served as a Naval Officer aboard the USS *Kitty Hawk*, U.S. Pacific Fleet, and then went to work at the Pentagon.

Following his distinguished career in the military, Greg continued to serve

his country as an outstanding staff member of the United States Senate. For 18 years, Greg was Legislative Director and later Chief of Staff to our friend and colleague, Senator J. James Exon of Nebraska where Greg was instrumental in managing the work of the Senate Budget Committee.

When Senator Exon retired in 1996, Greg left the Senate and became the Director of Congressional Liaison and Business Development at ITT Industries, Defense in McLean, VA.

Greg was a member of Emanuel Lutheran Church, the American Legion Post 199, the Military Order of the Carabao, the U.S. Navy Public Affairs Alumni Association and the Navy League.

Greg is survived by his loving and devoted wife, Diane McRee, one of my own dear friends and herself a longtime staff member to the United States Congress, and his cousin, Connie Traver.

I admired Greg. He cared deeply about the Senate and about his country. I know the entire extended family of the United States Senate joins me in sorrow at the loss of our friend.

We were privileged to know and to work with him, and we offer our condolences and prayers to Diane and to all of Greg's friends.

ADDITIONAL STATEMENTS

TRIBUTE TO THE FERN CREEK QUILT LOVERS

• Mr. BUNNING. Mr. President, I pay tribute to the Fern Creek Quilt Lovers for the charity and goodwill they have demonstrated to ailing children in Kentucky.

The Fern Creek Quilt Lovers, which is a group of approximately a dozen members, has been meeting for several years at the home of one of the members for "quilt work day." The group sews in the morning, breaks for lunch, and then returns to the quilting work in the afternoon. This work has rendered over 500 quilts in the past several years, each of which has been donated to Kosair Children's Hospital.

Kosair Children's Hospital, a hospital in Louisville, KY, is home to many critically ill children. The most severely ill of these children in Kosair Children's Hospital each receive a quilt as a gift of love and compassion. Often, as the Fern Creek Quilt Lovers hope, these quilts provide more than just warmth and comfort to these children, but hope as well.

I am grateful to the Senate to allow me to honor and recognize the Fern Creek Quilt Lovers today. I appreciate their loyalty to Kentucky and their community. They have been a shining example of leadership, hard work, and compassion. They are an inspiration to all throughout the Commonwealth. Congratulations, Fern Creek Quilt Lovers. You are Kentucky at its finest. ●

150TH ANNIVERSARY OF THE VERMONT STANDARD

• Mr. JEFFORDS. Mr. President, I congratulate The Vermont Standard on its sesquicentennial anniversary. The Vermont Standard is the hometown weekly newspaper of Woodstock, VT, which sits alongside the Ottauquechee River in Windsor County.

Every Thursday, residents of Windsor County can catch up on local sports scores, learn about their students' recent achievements, and read columns written by their neighbors about wildlife, the outdoors, and other community goings-on. Advertisements for area stores and businesses and photographs of neighbors at area events line the pages of the paper's sections. News from each town in the "Town News" section is written by people who live in each town and who understand each town. Everybody receives The Vermont Standard and everybody reads it.

The Vermont Standard traces its origins back to April 29, 1853, when owner Louis Pratt, Jr. and editor Dr. Thomas Powers began publishing The Vermont Temperance Standard with the goal of stopping the consumption of alcohol and spreading the ideals of temperance. In January 1857, Wilber P. Davis and Luther O. Greene bought the newspaper, removed the word "temperance" from the title, and rededicated its influence through its circulation to the abolition of American slavery. Following Greene's death, the newspaper enjoyed a long line of respected owners, including W. H. Brown, W. H. Moore, Robert H. Matteson, Benton Dryden, Edward J. Bennett, and its current publisher, Phillip Cabot Camp.

As The Vermont Standard and its community celebrate this milestone, a group of local historians have been assembled as advisors during its anniversary. I congratulate the members of this executive board, including Publisher Phillip Camp, General Manager Jon Estey, Editor Kevin Forrest, Howard Coffin, David Donath, Peter Jennison, Corwin Sharp, Kathy Wendling, and Don Wickman. ●

MESSAGE FROM THE HOUSE

At 12:07 p.m., a message from the House of Representatives, delivered by Ms. Niland, one of its reading clerks, announced that the House has passed S. 1591, an act to redesignate the facility of the United States Postal Service located at 48 South Broadway, Nyack, New York, as the "Edward O'Grady, Waverly Brown, Peter Paige Post Office Building" without amendment.

The message further announced that the House has agreed to S. Con. Res. 66, a concurrent resolution commending the National Endowment for Democracy for its contributions to democratic development around the world on the occasion of the 20th anniversary of the establishment of the National Endowment for Democracy, without amendment.

The message also announced that the House has passed the following bills, in which it requests the concurrence of the Senate:

H.R. 542. An act to repeal the reservation of mineral rights made by the United States when certain lands in Livingston Parish, Louisiana, were conveyed by Public Law 102-562.

H.R. 1446. An act to support the efforts of the California Missions Foundation to restore and repair the Spanish colonial and mission-era missions in the State of California and to preserve the artworks and artifacts of these missions, and for other purposes.

H.R. 2048. An act to extend the period for reimbursement under the Fishermen's Protective Act of 1967, and to reauthorize the Yukon River Salmon Act of 2000.

H.R. 3068. An act to designate the facility of the United States Postal Service located at 2055 Siesta Drive in Sarasota, Florida, as the "Brigadier General (AUS-Ret.) John H. McLain Post Office".

H.R. 3288. An act to amend title XXI of the Social Security Act to make technical corrections with respect to the definition of qualifying State.

The message further announced that the Speaker of the House has signed the following enrolled bill:

H.R. 1900. An act to award a congressional gold medal to Jackie Robinson (posthumously), in recognition of his many contributions to the Nation, and to express the sense of the Congress that there should be a national day in recognition of Jackie Robinson.

The enrolled bill, previously signed by the Speaker of the House, was signed by the President pro tempore (Mr. STEVENS).

At 5:54 p.m., a message from the House of Representatives, delivered by Mr. Hays, one of its reading clerks, announced that the House has disagreed to the amendment of the Senate to the bill (H.R. 3289) making emergency supplemental appropriations for defense and for the reconstruction of Iraq and Afghanistan for the fiscal year ending September 30, 2004, and for other purposes, and agreed to the request for conference asked by the Senate on the disagreeing votes of the two Houses; and appoints the following members to be managers of the conference on the part of the House: Mr. YOUNG of Florida, Mr. LEWIS of California, Mr. ROGERS of Kentucky, Mr. WOLF, Mr. KOLBE, Mr. WALSH, Mr. KNOLLENBERG, Mr. OBEY, Mr. MURTHA, Mrs. LOWEY, Mr. SERRANO, and Mr. EDWARDS.

The message also announced that the House has passed the following bills and joint resolution, in which it requests the concurrence of the Senate:

H.R. 2535. An act to reauthorize and improve the program authorized by the Public Works and Economic Development Act of 1965.

H.R. 3076. An act to amend title VII of the Higher Education Act of 1965 to ensure graduate opportunities in postsecondary education, and for other purposes.

H.R. 3077. An act to amend title VI of the Higher Education Act of 1965 to enhance international education programs.

H.J. Res. 73. Joint resolution making further continuing appropriations for the fiscal year 2004, and for other purposes.

The message further announced that pursuant to section 201(b) of the International Religious Freedom Act of 1998 (22 U.S.C. 6431 note), as amended by section 681(b) of the Foreign Relations Authorization Act, Fiscal Year 2003 (22 U.S.C. 2651 note), the order of the House of January 8, 2003, and upon the recommendation of the Minority Leader, the Speaker appoints the following member on the part of the House to the Commission on International Religious Freedom for a 1-year term ending May 14, 2004 to fill the existing vacancy thereon: Ms. Patricia W. Chang of California.

MEASURES REFERRED

The following bills were read the first and the second times by unanimous consent, and referred as indicated:

H.R. 542. An act to repeal the reservation of mineral rights made by the United States when certain lands in Livingston Parish, Louisiana, were conveyed by Public Law 102-562; to the Committee on Energy and Natural Resources.

H.R. 1821. An act to award a congressional gold medal to Dr. Dorothy Height in recognition of her many contributions to the Nation; to the Committee on Banking, Housing, and Urban Affairs.

H.R. 2048. An act to extend the period for reimbursement under the Fishermen's Protective Act of 1967, and to reauthorize the Yukon River Salmon Act of 2000; to the Committee on Commerce, Science, and Transportation.

H.R. 2535. An act to reauthorize and improve the program authorized by the Public Works and Economic Development Act of 1965; to the Committee on Environment and Public Works.

H.R. 3068. An act to designate the facility of the United States Postal Service located at 2055 Siesta Drive in Sarasota, Florida, as the "Brigadier General (AUS-Ret.) John H. McLain Post Office"; to the Committee on Governmental Affairs.

H.R. 3076. An act to amend title VII of the Higher Education Act of 1965 to ensure graduate opportunities in postsecondary education, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

H.R. 3077. An act to amend title VI of the Higher Education Act of 1965 to enhance international education programs; to the Committee on Health, Education, Labor, and Pensions.

MEASURES READ THE FIRST TIME

The following bill was read the first time:

H.R. 1446. An act to support the efforts of the California Missions Foundation to restore and repair the Spanish colonial and mission-era missions in the State of California and to preserve the artworks and artifacts of these missions, and for other purposes.

The following joint resolution was read the first time:

H.J. Res. 73. Joint resolution making further continuing appropriations for the fiscal year 2004, and for other purposes.

EXECUTIVE AND OTHER COMMUNICATIONS

The following communications were laid before the Senate, together with

accompanying papers, reports, and documents, and were referred as indicated:

EC-4831. A communication from the Senior Legal Advisor to the Chief, Media Bureau, Federal Communications Commission, transmitting, pursuant to law, the report of a rule entitled "Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations (Cove, Arkansas and Robert Lee, Texas)" (MB Doc. No. 03-143, 03-146) received on October 20, 2003; to the Committee on Commerce, Science, and Transportation.

EC-4832. A communication from the Senior Legal Advisor to the Chief, Media Bureau, Federal Communications Commission, transmitting, pursuant to law, the report of a rule entitled "Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations (Mason and Fredericksburg, Texas)" (MB Doc. No. 03-14) received on October 20, 2003; to the Committee on Commerce, Science, and Transportation.

EC-4833. A communication from the Senior Legal Advisor to the Chief, Media Bureau, Federal Communications Commission, transmitting, pursuant to law, the report of a rule entitled "Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations (Avoca, Freeland, and Wilkes-Barre, Pennsylvania)" (MB Doc. No. 03-140) received on October 20, 2003; to the Committee on Commerce, Science, and Transportation.

EC-4834. A communication from the Senior Legal Advisor to the Chief, Media Bureau, Federal Communications Commission, transmitting, pursuant to law, the report of a rule entitled "Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations (Bangs, Texas and De Beque, Colorado)" (MB Doc. No. 03-153) received on October 20, 2003; to the Committee on Commerce, Science, and Transportation.

EC-4835. A communication from the Senior Legal Advisor to the Chief, Media Bureau, Federal Communications Commission, transmitting, pursuant to law, the report of a rule entitled "Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations (Ridgecrest, California)" (MB Doc. No. 03-145) received on October 20, 2003; to the Committee on Commerce, Science, and Transportation.

EC-4836. A communication from the Senior Legal Advisor to the Chief, Media Bureau, Federal Communications Commission, transmitting, pursuant to law, the report of a rule entitled "Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations (Ephraim, Wisconsin)" (MM Doc. No. 00-238) received on October 20, 2003; to the Committee on Commerce, Science, and Transportation.

EC-4837. A communication from the Deputy Chief, Wireline Competition Bureau, Federal Communications Commission, transmitting, pursuant to law, the report of a rule entitled "In the Matter of Application of Generally Accepted Accounting Principles for Federal Agencies and Generally Accepted Government Auditing Standards to the Universal Service Fund; Application of Generally Accepted Accounting Principles for Federal Agencies and Generally Accepted Government Auditing Standards to the Telecommunications Relay Service Fund" (FCC03-232) received on October 20, 2003; to the Committee on Commerce, Science, and Transportation.

EC-4838. A communication from the Senior Legal Advisor to the Chief, Media Bureau, Federal Communications Commission, transmitting, pursuant to law, the report of a rule entitled "Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations (Grants, Milan, and Shiprock, NM, Van Wert and Columbus Grove, Ohio; and Lebanon and