

contributions to the U.S. House of Representatives. We wish Bernice many wonderful years in fulfilling her retirement dreams.

Mr. Speaker, Bernice will be very hard to replace. She has tirelessly served this institution and the American people, and we will miss her dearly.

HONORING THE LUMEN CHRISTI TITANS

HON. NICK SMITH

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. SMITH of Michigan. Mr. Speaker, football is a great American tradition. In Michigan, this tradition is personified by the Lumen Christi Titans, who on November 27, 2004, won their 7th State Championship Title at the Pontiac Silverdome in Pontiac, Michigan.

I rise today to honor the 2004 Lumen Christi Titans: Tyler Aldridge, Josh Badall, Alex Belfey, Eddie Bellers, Michael Berkemeier, Andrew Biskupski, Mike Blair, Blake Brannick, Patrick Brogan, Corey Burris, Mike Calderone, B.J. Carter, Conor Coffman, Daniel Coolbaugh, Blake Davis, Trevor Elinski, Eric Ewing, Andy Flippo, Ken Gallant, Golden Gibson, Ben Gier, John Gurriero, Evan Hagan, Andy Horning, Luke Jarzynka, Corey Johnson, Kyle Johnstone, Doug Karasek, Guy Kennedy, Brent Kuntz, Stephen Kutyna, Ryan LaMarre, Mark Lathers, Marty Lozier, Nick Lefere, Dan Lusty, Nick Maes, Joe Marcantel, Trevor Markovich, Sean Miller, Tyler Moran, Josh McCormick, Ben Neville, Tony Panici, Michael Patchak, Brad Polnasek, Ken Powers, Marc Powers, Ryan Powers, Joe Putra, John Riley, Phil Riley, Kent Richardson, Sean Richardson, Michael Risner, Jon Ryan, Jeremy Sauter, Brent Schaefer, Corey Skinner, Abram Soper, Alex Soper, Kyle Strong, Kelly Thompson, Sean Thompson, Brandon Vinson, Derek Walker, Mark Warfield, Chris Weeks, Matt Weeks, Terrell Willis, Terrence Willis, Jeff Wojtusik; Managers Coley Crowley and Christopher Gaddy, Trainer Todd Sparks and Assistant Trainer Sarah Duffey.

These fine young men were coached by Head Coach Herb Brogan, and Assistant Coaches Mike Armeli, Sean Brogan, Ken Dillon, Ted Cole, Dick Corser, Dan Crowley, Jason Idziak, Pete Lefere, Joff Marcantel, Matt Reesor, Frank Slaby, Tim Sullivan, Jerry Sykes, Mike Tash, and Joe Williams.

Led by Team Captains Doug Karasek, Luke Jarzynka, and B.J. Carter, these 72 young men worked diligently throughout the season to achieve this laudable goal. Despite a difficult start to the season, the Titans continued to work as a team and won 9 consecutive games to win the title. The Titans have been Division V State champs four of the last five years, and have won three of those titles with no points scored against them. The Titans are the only team in Michigan that has won more than six State titles without losing a single State championship title game.

This honor is also a testament to the parents, students, and community who have supported and influenced this team and this program throughout the years. I am proud to join with their many admirers, friends and fans in extending my highest praise and congratulations to the 2004 Lumen Christi Titans for their outstanding football season.

IN RECOGNITION OF PAT PAUL

HON. DENNIS A. CARDOZA

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. CARDOZA. Mr. Speaker, I rise today to honor Stanislaus County Supervisor Pat Paul, as she will be retiring on January 1, 2005, as Supervisor of District 1 of the Stanislaus County Board of Supervisors.

Pat Paul was born and raised in Washington, DC. In 1965 she obtained her bachelor of science degree from East Carolina University in Greenville, North Carolina, and began teaching at John F. Kennedy High School in Rockville, Maryland. She continued her education at Adelphi University, Long Island, New York, earning her masters degree in 1972. Just 4 years later she obtained her administration credential from California State University, Stanislaus. In 1975 Pat arrived in Stanislaus County, California and in the years following she taught at Oakdale High School, Modesto City Schools, Modesto Junior College and Beyer High School.

Supervisor Pat Paul began her career in public service as a member of the Oakdale City Council in 1980 and served as vice-mayor for the city in 1982. Then in 1989, Pat Paul became the first woman ever to be elected to the Stanislaus County Board of Supervisors. She served as chair of the board in 1992, 1996 and 2001.

Supervisor Paul's exceptional leadership and commitment to the community has been recognized on many occasions throughout her career, as she has received numerous awards for her outstanding service. Over the years Pat has been honored with the Department of Defense Teacher of the Year Award, the Outstanding Woman of Stanislaus County Award, the Soroptimist International Women Helping Women Award and many others. In addition, Pat has also served on various commissions and boards including the Stanislaus County's Children and Families First Commission, the California State Workforce Investment Board, and the San Joaquin Valley Water Coalition and Executive Board.

It is my honor and privilege to join the community in recognizing Supervisor Pat Paul for her extensive dedicated service to the citizens of Stanislaus County. Throughout her career, she has distinguished herself as a leader, educator, and member of the community. I am delighted to congratulate Supervisor Pat Paul upon her retirement and thank her for her outstanding service to Stanislaus County.

HONORING JEFF AND RACHEL LANCE

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. GRAVES. Mr. Speaker, I proudly pause today to recognize two outstanding constituents of Missouri's Sixth Congressional District: Jeff and Rachel Lance. Jeff and Rachel will celebrate their 25th wedding anniversary on December 1, 2004.

Jeff and Rachel first met in the spring of 1979, when Rachel was working in a grocery

store bakery that Jeff frequented. They soon fell in love, and were married December 1, 1979. On May 11, 1983 the Lance family grew as Jeff and Rachel welcomed their son Joshua into the family. Their daughter Kristen followed to complete the family on July 28, 1989. Today, Joshua is a senior at the University of Missouri-Kansas City and will graduate with a business degree next year and Kristen is a sophomore at Liberty High School. The Lance family has regularly attended Pleasant Valley Baptist Church since the early 1990s, and I know Joshua and Kristen feel fortunate to be raised in a Christian home by such fine parents.

Mr. Speaker, I ask you to join me in commending Jeff and Rachel Lance on their 25th wedding anniversary. Jeff and Rachel truly exemplify the qualities of commitment and dedication, and I am honored to call them my constituents and represent them in the United States House of Representatives.

IN RECOGNITION OF THE VALOR OF CLAY R. KING

HON. MICHAEL C. BURGESS

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. BURGESS. Mr. Speaker, it is my honor to stand before you today and recognize Clay R. King for his dedicated service as a Transportation Security Screener at Dallas/Fort Worth International Airport located in my district. As a frequent traveler, I am thankful for the bravery and sacrifice provided by individuals like Mr. King.

This year, Clay King was named the Transportation Security Administration's DFW "Screener of the Year" for his extraordinary performance while serving as both a Transportation Security Screener and as a Lead Transportation Security Screener.

Clay King's valor, professionalism and dedication to the TSA mission was recognized by his subordinates, his peers, TSA/DFW staff and myself. Mr. King's commitment to security is not just part of his job but a part of his life as evidenced by a recent event where his knowledge and skills in emergencies was needed.

While driving to work on March 7, 2004, he noticed an automobile that was engulfed in flames. Without hesitation, he pulled over to render aid. As he approached the burning car, he saw a man, unconscious and trapped, on the driver's side of the car. Lacking regard for his own safety, Clay King opened the door and wrestled the driver out of the burning wreck. By doing so, he singed his right hand in the rescue for the flames had already reached the interior of the car and the passenger's pant legs were on fire. Due to Clay King's heroic actions, this person is alive today. From the accident scene, Clay King had the wherewithal to call into his supervisor and notify him that he would be late. After arriving at work, he asked if he could return home to shower and change uniforms as he felt he didn't look professional. Although he was granted the rest of the day off, he declined stating he wanted to complete his shift. Those that have had the opportunity to speak with Clay King about the incident convey that he is extremely humble about his courageous

actions. In fact, he has stated that anyone would have done the same thing under the same circumstances.

I believe that Clay King's professionalism should be emulated and his heroism honored here today on the floor of the United States House of Representatives. I rest easier knowing that Mr. King is watching out for all of us, everywhere.

IN HONOR OF POLLY E. HODGES
ON THE OCCASION OF HER RETIREMENT

HON. JACK KINGSTON

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. KINGSTON. Mr. Speaker, I rise today to honor Polly E. Hodges, who is retiring on January 7, 2005 from her post as Chief Financial Officer of the Congressional Budget Office. I would like to take this opportunity to thank her for her service to CBO and to the Congress.

Polly was born and raised in Arkansas. She began her postsecondary studies at Hendrix College but obtained her bachelor's degree in accounting and business, cum laude, from San Antonio's Trinity University. Soon afterward, she earned the Certified Public Accountant designation and honed her professional skills at Tenneco, where she rose to the position of senior auditor. After a brief flirtation with the idea of medical school, she became chief accountant to Jacuzzi Brothers, Inc., and then joined CBO's staff on December 21, 1981.

Polly began her career at CBO as Finance and Budget Officer and was later named its Chief Financial Officer. For 23 years, she has overseen the office's budgetary and financial affairs and provided sound financial counsel to each of its six Directors. Polly has played a major role in developing and executing CBO's annual budgets, working closely with its management and with staff of the House and Senate Appropriations Committees. Even during a period of tight budgets—not normally a situation relished by budget officers—Polly was proud to assist Appropriations Committee staff in crafting report language that proved useful in leading the legislative branch through potentially painful funding reductions.

Polly's service to the Congress has extended beyond the confines of CBO—she was a founding member of the legislative branch's Financial Management Council and continues to provide that organization with thoughtful counsel.

Throughout her years as a public servant, Polly's command of financial methods and management and her professional and personal integrity have enriched both CBO and the Congress. Thank you, Polly, for your dedication and service, and we wish you well in your retirement.

HONORING MR. JACK MERKEL

HON. NICK SMITH

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. SMITH of Michigan. I rise today to honor the 2004 Chelsea Area Citizen of the

Year, Mr. Jack Merkel. A lifelong resident of Chelsea, Jack Merkel has dedicated his life to the betterment of his community. Mr. Merkel is a respected business owner, community leader, husband, father, and grandfather.

He has served on countless boards and commissions throughout his life, including the Chelsea Village Council, Mayor of Chelsea, Chelsea Community Hospital, Silver Maples of Chelsea, Chelsea Area Chamber of Commerce, Chelsea City Charter Commission, and is an active member of St. Mary's Catholic Church. A distinguished businessman, Jack and his brother, Bob, owned and operated Merkel's Furniture, a Chelsea landmark, for 46 years.

Mr. Merkel was the leader of the Chelsea Cityhood initiative. Over 12 years, he provided tireless leadership, focus, and support to the project, which culminated in a City Charter first approved by the State of Michigan and approved by the residents of Chelsea in March of 2004.

On behalf of the Congress of the United States of America, I am proud to honor Mr. Jack Merkel for his commitment to family and community, and his dedication to improving his hometown. We commend him for his selfless service to others, and honor his contributions to his community.

RECOGNIZING NICHOLAS JOHN
ROPCHOCK FOR ACHIEVING THE
RANK OF EAGLE SCOUT

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. GRAVES. Mr. Speaker, I proudly pause to recognize Nicholas John Ropchock of Blue Springs, Missouri, a very special young man who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Boy Scouts of America, Troop 603, and in earning the most prestigious award of Eagle Scout.

Nicholas has been very active with his troop, participating in many scout activities. Over the many years Nicholas has been involved with scouting, he has not only earned numerous merit badges, but the respect of his family, peers, and community.

Mr. Speaker, I proudly ask you to join me in commending Nicholas John Ropchock for his accomplishments with the Boy Scouts of America and for his efforts put forth in achieving the highest distinction of Eagle Scout.

NEW RULES APPROVED BY THE
PCAOB

HON. JOHN E. SWEENEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. SWEENEY. Mr. Speaker, under the Sarbanes-Oxley Act (Section 106(a)) any foreign accounting firm that audits an issuer of securities in the United States capital markets shall be subject to the same regulatory framework applicable to domestic accounting firms. The Act requires that foreign audit firms must adhere to the same rigorous standards applicable to domestic firms.

Sarbanes-Oxley also established the Public Company Accounting Oversight Board (PCAOB) and directs them to conduct a continuing program of inspections of registered public accounting firms and to investigate alleged violations of the Act, related securities laws, and auditing and related professional practice standards.

The PCAOB recently approved rules under which non-U.S. regulators would be permitted to fulfill the inspection and enforcement mission of the PCAOB if the non-U.S. regulator is judged by the PCAOB to be sufficiently independent and rigorous. What concerns me is that the PCAOB might allow the Canadian Public Accountability Board to fulfill this mission. This would be a serious mistake.

The PCAOB in looking at its own structure and mission identified five factors as bearing upon the independence and rigor of the non-U.S. regulatory systems: (1) The adequacy and integrity of the non-U.S. system; (2) the system's source of funding; (3) the system's independence from the accounting profession; (4) the system's transparency; and (5) historical performance.

The first looks at the system's authority to inspect, investigate, sanction and enforce professional standards of the accounting profession.

The second assesses the accounting profession's authority over the governance and operation of the non-U.S. regulatory system. How many accountants have decision making authority? Are they appointed by government? Does the government or the accounting profession hold removal power?

The third implicates the accounting profession's control over the system's source of funds.

The fourth on transparency requires open rule making procedures and periodic reporting to the public.

With respect to historical performance—if the system is new the PCAOB will not consider this factor.

Consequently, any decision by the PCAOB to rely on a specific non-U.S. regulator should require that they pass these minimum tests. The Canadian Public Accountability Board fails these tests.

The Canadian Public Accountability Board has no direct statutory authority. It has no oversight mechanism, no transparency, and no public interest accountability. It is subject to the whims of its membership and its governing structure is comprised primarily of accountants. Most importantly, the source of funding for the Canadian Public Accountability Board is in fact the accounting industry itself.

As the PCAOB moves toward granting reciprocity to foreign organizations to help enforce Sarbanes-Oxley the Congress will be watching to make certain that the interests of the American investors and the integrity of the U.S. financial sector are protected.

IN MEMORY OF NEW YORK CITY
FIREFIGHTER AND ARMY NATIONAL
GUARD SERGEANT
CHRISTIAN ENGELDRUM

HON. JOSEPH CROWLEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. CROWLEY. Mr. Speaker, I rise in sadness to pay homage and tribute to the life and