

that we would find weapons of mass destruction that he advised the President it was a "slam dunk."

We now find out that while there was great danger in Iraq, it was very different from the danger that the CIA had assessed. The estimates were really faulty. We have seen this. The CIA and the intelligence community, as I said, have outstanding, dedicated people; but they are not focused properly on doing the job that the new worldwide threat of an unrelenting, vicious, terrorist war directed at us and all free-minded people presents. So everybody came to the conclusion there needed to be a new direction.

The President nominated one of the Members of Congress who had done a great deal of oversight of the CIA and actually had served in the clandestine service himself, Porter Goss of Florida. Everybody said they wanted change. Porter Goss told the President and the Congress in his confirmation hearings that we are going to make some changes. He went over to the CIA. He is making some changes. What a surprise. The critics are now saying he is making changes at the CIA. I am a little bit confused about what they thought he was going to do. If he didn't make changes at the CIA, that is when I think we should be challenging him.

Something has to change. I have spoken with Director Goss, and I know our chairman, Senator ROBERTS, has. We both have confidence in his ability, because it appears to us that Director Goss is doing exactly what he told Congress he would do, and that is to make changes in order to improve the CIA.

Why are we surprised or critical that there is a change with new leadership? Obviously, changing means there are going to be some people who are going to be displaced. We thank them for their service and wish them well. But why are we arguing over the fact that some people are going to be removed or replaced?

Director Goss testified at his confirmation hearing that he would make changes that emphasize the CIA's missions and capability and focus on delivering a better product to the President and Congress. That is because, as I said, we have had report after report, including the Senate's inquiry that we spent a lot of time putting together, that shows failures at many levels within the CIA, resulting in an inadequate product presented to us and the administration. The status quo is not acceptable.

Director Goss has a very big challenge ahead of him. We need to give him room to address it. Change is tough, people don't like it, but it is necessary. Take two aspirins and call me in the morning. Sit back and take a deep breath and don't get upset because he is making changes.

There are some critics who are going after him tooth and toenail. I believe the New York Times had a headline today that said "New CIA Chief Tells Workers to Back Administration Poli-

cies." Wait a minute. That is not what he said. I have the copy of the statement Director Goss made. He said that we will support the administration, but he says we will provide intelligence to support it. We don't come out and argue for it. He said that as agency employees, we do not identify with, support, or champion opposition to the administration or its policies. We provide the intelligence as we see it and let the facts alone speak to the policymaker. In other words, their support is by providing the best intelligence estimates available.

Now, Michael Scheuer, who wrote that anonymous book and made headlines with the "Imperial Hubris" book, criticized timid leadership at CIA. Why are we criticizing the DCI for shaking up the management? If the Director of CIA is making mistakes, or if he is going down the wrong path, we on the Intelligence Committees here and in the House are going to be monitoring the situation. If we see there is a problem, we are in a position to call him on it or to point out remedies that are needed. But, so far, I see a man willing to take on an entrenched and some might say constipated bureaucracy.

Many of the senior intelligence officials to quit have been with the agency for decades. It is a shame we are going to lose that experience, but some would say—and I agree—new blood is needed at the CIA.

I am encouraged that Director Goss is willing to shake things up at the CIA. I hope he employs the same vigor in getting the rest of the intelligence community to work together and share information with each other.

Some of the people who are leaving and whining, I question their mettle. There are thousands of soldiers and marines in Afghanistan and Iraq, including special forces, who are yelled at every day by their sergeants, not to mention being shot at and living in the mud. I am glad they all have the fortitude to say: I am not going to quit because I am yelled at or somebody doesn't like what I am doing.

Perhaps these CIA officers should remember their mission and work with the DCI as the quiet service, keep their mouths shut, and work within the system to provide the best intelligence for the administration, for the Congress, and for the warfighters who need to rely on it and whose lives depend upon it.

Parochialism is one of the CIA's biggest problems. These career CIA officers, while having valuable experience, also carry the baggage of being resistant to change. The status quo may be comfortable to them, but it is dangerous to the country.

We on the Intelligence Committee have heard CIA officers say that everything is just fine, no changes are needed. Those people are clearly in a state of denial.

We on the Intelligence Committee take our oversight responsibilities seriously and will, of course, address legiti-

mate concerns over how Director Goss is running the intelligence community. We appointed and confirmed him to make difficult changes, and I don't think it is appropriate to jump to conclusions or second-guess his management style.

I thank the Chair and my colleagues. I yield the floor.

The PRESIDING OFFICER. The Senator from North Dakota is recognized.

Mr. DORGAN. Mr. President, I believe I was to be recognized for 20 minutes following the Senator from Oklahoma.

The PRESIDING OFFICER (Mr. CORNYN). That is correct.

Mr. DORGAN. And two additional Senators as well.

#### TAX CODE OVERHAUL

Mr. DORGAN. Mr. President, this morning in the newspaper we read a report of that which we know, that the administration is going to propose a Tax Code overhaul. I think almost every American would believe that it is worth overhauling the Tax Code. The Tax Code is so complicated, and it desperately needs an overhaul.

The headline reads: "Bush Plans Tax Code Overhaul. Changes Would Favor Investment, Growth."

It says:

The Bush administration is eyeing an overhaul of the tax code that would drastically cut, if not eliminate, taxes on savings and investment . . .

I want to read just for a moment an op-ed piece that appeared in the Washington Post. It is an op-ed piece written by I believe the second richest man in the world, Warren Buffett. Warren is a charming, delightful man. I had the opportunity to get to know him some. He has been incredibly successful as an American businessman. He wrote an op-ed piece about taxes and the tax burden that I want to read into the RECORD.

I ask unanimous consent to print his entire op-ed piece in the RECORD. It is entitled "Dividend Voodoo."

There being no objection, the material was ordered to be printed in the RECORD, as follows:

[From the Washington Post, May 20, 2003]

DIVIDEND VOODOO

(By Warren Buffett)

The annual Forbes 400 lists prove that—with occasional blips—the rich do indeed get richer. Nonetheless, the Senate voted last week to supply major aid to the rich in their pursuit of even greater wealth.

The Senate decided that the dividends an individual receives should be 50 percent free of tax in 2003, 100 percent tax-free in 2004 through 2006 and then again fully taxable in 2007. The mental flexibility the Senate demonstrated in crafting these zigzags is breathtaking. What it has put in motion, though, is clear: If enacted, these changes would further tilt the tax scales toward the rich.

Let me, as a member of that non-endangered species, give you an example of how the scales are currently balanced. The taxes I pay to the federal government, including the payroll tax that is paid for me by my employer, Berkshire Hathaway, are roughly the

same proportion of my income—about 30 percent—as that paid by the receptionist in our office. My case is not atypical—my earnings, like those of many rich people, are a mix of capital gains and ordinary income—nor is it affected by tax shelters (I've never used any). As it works out, I pay a somewhat higher rate for my combination of salary, investment and capital gain income than our receptionist does. But she pays a far higher portion of her income in payroll taxes than I do.

She's not complaining: Both of us know we were lucky to be born in America. But I was luckier in that I came wired at birth with a talent for capital allocation—a valuable ability to have had in this country during the past half-century. Credit America for most of this value, not me. If the receptionist and I had both been born in, say, Bangladesh, the story would have been far different. There, the market value of our respective talents would not have varied greatly.

Now the Senate says that dividends should be tax-free to recipients. Suppose this measure goes through and the directors of Berkshire Hathaway (which does not now pay a dividend) therefore decide to pay \$1 billion in dividends next year. Owning 31 percent of Berkshire, I would receive \$310 million in additional income, owe not another dime in federal tax, and see my tax rate plunge to 3 percent.

And our receptionist? She'd still be paying about 30 percent, which means she would be contributing about 10 times the proportion of her income that I would to such government pursuits as fighting terrorism, waging wars and supporting the elderly. Let me repeat the point: Her overall federal tax rate would be 10 times what my rate would be.

When I was young, President Kennedy asked Americans to “pay any price, bear any burden” for our country. Against that challenge, the 3 percent overall federal tax rate I would pay—if a Berkshire dividend were to be tax-free—seems a bit light.

Administration officials say that the \$310 million suddenly added to my wallet would stimulate the economy because I would invest it and thereby create jobs. But they conveniently forget that if Berkshire kept the money, it would invest that same amount, creating jobs as well.

The Senate's plan invites corporations—indeed, virtually commands them—to contort their behavior in a major way. Were the plan to be enacted, shareholders would logically respond by asking the corporations they own to pay no more dividends in 2003, when they would be partially taxed, but instead to pay the skipped amounts in 2004, when they'd be tax-free. Similarly, in 2006, the last year of the plan, companies should pay double their normal dividend and then avoid dividends altogether in 2007.

Overall, it's hard to conceive of anything sillier than the schedule the Senate has laid out. Indeed, the first President Bush had a name for such activities: “voodoo economics.” The manipulation of enactment and sunset dates of tax changes is Enron-style accounting, and a Congress that has recently demanded honest corporate numbers should now look hard at its own practices.

Proponents of cutting tax rates on dividends argue that the move will stimulate the economy. A large amount of stimulus, of course, should already be on the way from the huge and growing deficit the government is now running. I have no strong views on whether more action on this front is warranted. But if it is, don't cut the taxes of people with huge portfolios of stocks held directly. (Small investors owning stock held through 401(k)s are already tax-favored.) Instead, give reductions to those who both need and will spend the money gained. Enact

a Social Security tax “holiday” or give a flat-sum rebate to people with low incomes. Putting \$1,000 in the pockets of 310,000 families with urgent needs is going to provide far more stimulus to the economy than putting the same \$310 million in my pockets.

When you listen to tax-cut rhetoric, remember that giving one class of taxpayer a “break” requires—now or down the line—that an equivalent burden be imposed on other parties. In other words, if I get a break, someone else pays. Government can't deliver a free lunch to the country as a whole. It can, however, determine who pays for lunch. And last week the Senate handed the bill to the wrong party.

Supporters of making dividends tax-free like to paint critics as promoters of class warfare. The fact is, however, that their proposal promotes class warfare. For my class.

Mr. DORGAN. It reads:

Let me, as a member of that non-endangered species, give you an example of how the scales are currently balanced.

He means with the Tax Code. Again, this is the second richest man in the world.

The taxes I pay to the federal government, including the payroll tax that is paid for me by my employer, Berkshire Hathaway, are roughly the same proportion of my income—about 30 percent—as that paid by the receptionist in our office. My case is not atypical—my earnings, like those of many rich people, are a mix of capital gains and ordinary income—nor is it affected by tax shelters (I've never used any). As it works out, I pay a somewhat higher rate for my combination of salary, investment and capital gains income than our receptionist does. But she pays a far higher portion of her income in payroll taxes than I do.

His point is that he and the receptionist pay about the same percentage of their income. Understand, this is the second richest man in the world and his receptionist in his office.

Then he says:

Now the Senate says that dividends should be tax-free to recipients. Suppose this measure goes through and the directors of Berkshire Hathaway (which does not now pay a dividend) therefore decide to pay \$1 billion in dividends next year. Owning 31 percent of Berkshire, I would receive \$310 million in additional income, owe not another dime in federal tax, and see my tax rate plunge to 3 percent. And our receptionist? She'd still be paying the 30 percent, which means she would be contributing about 10 times the proportion of her income that I would to such government pursuits as fighting terrorism, waging wars and supporting the elderly. Let me repeat the point: Her overall federal tax rate would be 10 times what my rate would be.

I read that into the CONGRESSIONAL RECORD because I thought it was a fascinating description by Warren Buffett, one of the richest men in the world, about the issue of deciding that dividends should get extraordinarily preferential tax treatment. In fact, some say we should eliminate the tax on savings and investment, therefore, exempting interest, dividends, and capital gains from tax.

We have a lot of people who do different things. Some people work hard. Some people invest and clip coupons. Some people get up and shower in the morning. Some people work hard in difficult jobs, labor jobs and others that

require them to shower at night. Some people work outside. Some people work indoors. Some people have income from wages. Some people have income from dividends or earnings or royalties of some type.

So the question is how should the Tax Code treat all of this? I ask this question: Which is more worthy, work or investment? Or are they equally worthy? And if so, if work is as worthy as investment, then why would one decide to treat investment income with such preferences in the Tax Code? And why would one decide to tax work and exempt investment? Why would one decide to say we are going to take out this activity called work and sock it with a tax, and we are going to take out this activity called investment and make it tax exempt? What is the value system that says let's tax work but exempt investment?

I think the value system, although I do not subscribe to this, is one that says the most important element in this business cycle of ours, in this free enterprise system, is investment.

Investment is very important, there is no question about that. But so, too, is work. Let me read something I put in the CONGRESSIONAL RECORD in 1996 in the Senate. It was about a fellow who I think is a hero. I have only met him once. I did not know him at all at that point. I read about him in the Minneapolis Tribune as I came through the Minneapolis Airport one morning. His name is Robert Naegele, and this relates to the point of value of work relative to value of investment.

Robert Naegele and his wife Ellis did something very extraordinary, something that surprised me when I read it in the Minneapolis Star Tribune that morning at the Minneapolis Airport. He owned a company called Rollerblade, a very successful company, the largest company producing inline skates in America, rollerblades.

Most people know about rollerblades. I happen to like to rollerblade. I enjoy rollerblading. So he owned and was chairman of this company called Rollerblade.

He sold the company after it was very successful, and he made an enormous amount of money. Just before Christmas in the year 1996, just after he sold this company and made a substantial amount of money, he decided he was going to return some of the profits from the sale of that company to the employees who worked in that company. He did not tell any of the workers about it. They began opening what they thought were Christmas cards from the previous owner of this company, Mr. Naegele and his wife.

It turns out it was, in fact, a Christmas card with a check. The check was computed on the basis of the number of months these people had worked for the company. It was an amount of money that he wanted to return to the employees as a result of the profit he had made from selling this company that made rollerblades.

The checks were as high as \$20,000 to those who had worked there a long period of time. He said: By the way, I have prepaid the taxes on this bonus. So this is a check that is free and clear. I have paid the taxes on it for you. He said: I did this because while I was very fortunate to run a very successful company, I understand that this company was successful because of the wonderful men and women who worked there. They worked in the plant. They worked in shipping. They worked in manufacturing. They worked in the finance area. They made this company. They were this company. They helped make me successful, and I made a lot of money. But I want to share it with those workers.

I thought, what a wonderful story. What a heroic thing to do, to finally recognize something that has been so lost in this country in recent years: the value and the worth of the workers who perform the work, who make these companies.

These days, employees are too often treated like a wrench: Use it, use it up, throw it away; it is just another tool. Mr. Naegele understood an employee is not just another tool. An employee is a part of the personality and productivity of that company. The work is as important as the investment. It is workers and management. It is workers and investors. All of it together makes a company and makes a company successful. Very seldom do you see that ethic exist these days in how people look at these companies. But I put something in the Senate RECORD on January 10, 1996, paying tribute to this fellow.

I tell that story today because it describes the value of work and the understanding of what work contributes to this country, to the innovation of its business community, and to the capability of what America can offer its employees in the free enterprise system.

The question of how we tax is very important. We must build roads, we must provide for our country's common defense, we must build schools and educate children, we must provide health care to those who cannot provide for themselves—there are things we must do. So we must pay a tax.

The question of how we impose that tax burden on the American people is very important. And this ethic, somehow this notion, this value system that says, oh, by the way, let's tax work and exempt investment, is one that I think relates directly to values.

What is the value system that tells us work is less worthy than other enterprises? Work is not less worthy than other enterprises. It is an important part of what has helped build this country.

I do not diminish at all entrepreneurs and investors. They are an important part of this. But so, too, is the important labor force in this country.

I taught economics for a brief period in college. Samuelson, Econ. 101, you

teach the streams of income and what generates the streams of income. You teach the business cycle—all of these issues. Nothing has really changed very much over the years except there is a change with respect to those who want to create a new reality here, suggesting that somehow there is one element of this system of capitalism that is so much more important than the others. I do not believe that is the case. I believe all of this fits together like the picture of a puzzle. A significant part of America's progress has been the worker and the ethic of work and the value of work.

We will work together to overhaul this country's tax system. But I will not be a part of a system that says let's decide to impose a burden on the receptionist in the office that is 10 times the burden we will impose on the world's second richest man. That is not a value system that makes sense to me.

Oh, some will come here and say: But we have to do that to incentivize growth. That doesn't incentivize growth. That retards fairness, but it doesn't incentivize growth.

We have a lot to do to fix this tax system of ours. I proposed in the past and will again a way with respect to the current income tax system to remove the burden of some 70 to 80 million Americans from even having to file a tax return. We don't need to have the streets clogged on April 15 for people to get to the post office to get their tax returns postmarked. We can and should dramatically simplify this tax system. But we should not take a giant step in the direction of deciding there are some who will pay a substantial amount more than others, in reverse order here, with the highest amounts being paid by those who are least able to afford it, and the lowest amounts being paid by those who are most able to afford it.

We are blessed to be a part of this great country. We could have been born anywhere. We could live anywhere. We share this planet with 6 billion people and, through God's grace, somehow we ended up here. There is not another place like it. It is our job to take what we have inherited and make it better.

They say we inherit this from our folks and borrow it from our children. This great democracy of ours, including the progress over two centuries now that I am very proud of, requires nurturing and constant attention. Yes, one of the controversial and difficult areas has always been, How do you raise the revenue to do that which is necessary in our Government?

We can debate about how large government should or should not be. My colleague from Oklahoma will follow me today. He is working, probably today—I suspect almost every day for months and months, on this question of, How do we construct a new highway program? What amount of money is necessary? With what formula shall it be distributed? That is really important work. That is an investment in

the infrastructure of this country that is very important.

When he and others get a bill that we can finally get to the floor and create, I hope a 6-year program—then we have to figure out how we pay for that just as we have to pay for everything else. The question isn't whether there should be a tax system. There is a system by which we collect taxes. The question is how should that system be constructed so that it is fair to all Americans.

I look forward to a debate this coming year in which we talk about tax reform and changing our tax system because I think this is a system that is ripe for change. But it is critically important that we have a discussion about the tax burden and what is fair.

The President announced today he is going to have a commission, which is a good thing. I hope that all viewpoints will be involved in that commission. You can get a commission to propose almost anything here in this town. I saw a few of the names on that commission, and I certainly think it needs some more energy and some more thought from other points on the compass.

But I would say to the President, I think the Congress will welcome a debate about overhauling the Tax Code. But if it is proposed that we decide, for example, that dividends, interest and capital gains income shall be eliminated from the tax rolls, we will welcome that debate with a very aggressive discussion about what is the value of work and why should we diminish the value of work.

I indicated earlier today about the "good enough" description, by Ma Ferguson, the former Governor of Texas. I will not recall that story again, but if a 5.25-percent tax rate is good enough for companies who move their jobs overseas, why is it not good enough for all Americans? If a zero-percent tax rate is good enough for those earning dividends, why is it not good enough for the wages of workers.

Let me just show you, if you exempt investment income from taxation, the top 10 percent get most of the benefit—\$463 billion in realized dividend, capital gain and interest income. The bottom 90 percent have far less.

So you see, if you eliminate dividends, for example, from taxation, a massive amount of the tax breaks goes to the same old corner that it always goes, those who have the most.

Bob Wills and his Texas Playboys used to have a line in their 1930s song: The little bee sucks the blossom  
And the big bee gets the honey.  
The little guy picks the cotton  
And the big guy makes the money.

Every time we focus on tax reform we find the same thing, especially in recent years.

Let me again say I am all for changing our Tax Code in ways that are thoughtful. We ought to simplify it. But we ought to resist efforts that will make it more unfair and strive to move

towards efforts that will make the burden fair to all Americans. That has certainly not been the case in recent years. My hope is when we next see a proposal dealing with America's Tax Code that we will see something that represents some semblance of fairness. Otherwise there is likely to be a debate breaking out in the Senate, which would be a very healthy thing, in my judgment.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oklahoma.

Mr. INHOFE. Mr. President, I have a number of things to address. I have been listening with great interest to my very good friend from North Dakota. I bow to his superior knowledge in economics. I was not aware that he was a professor of economics, or taught economics. They say confession is good for the soul. I will say to my friend from North Dakota, I went to nine different colleges and universities, all of them night school where I was stationed when I was in the military. I remember once I got out I backed a truck up to the University of Tulsa and shoved off all my transcripts, and they looked at it and said: You are an economist. So that is where I got my background in economics.

Mr. DORGAN. If the Senator will yield for a moment, I would say I was actually not a professor. I did teach economics at the college briefly, but I was able to overcome that experience.

Mr. INHOFE. Well, good.

I would like to make a couple of comments. That is not what I am here to talk about today. But this President has a commitment to do something about our tax system. I know there is a lot of class warfare that goes on and people are always talking about taxes and that the poor people are paying all the taxes. It is kind of interesting that this President wants to make a dramatic change in the tax structure. When I go back to my State of Oklahoma, no matter where I go the people are all united in saying they really want to have something different.

The interesting thing is, I was riding yesterday with a CPA from Oklahoma and said: If we are successful in dramatically simplifying the Tax Code, why would you support that because you might be out of work?

He said: I would gladly do it. I can always find something else. It is unfair and it is a system that needs to be cleaned up.

I would only caution people who are watching what is going on in this Chamber, when we get into a discussion of changing the Tax Code, every time there is someone who suggests that you lower the marginal rates of taxation, they assume that this is an unjust burden on the lower income people.

In fact, when this President did it he was lowering the tax rate on people who paid taxes. Obviously, if you don't pay taxes, you can't lower the rate. That is what he was faced with.

Also, we learned a lesson following World War I when they raised taxes. It brought a lot of revenue into the system to fight World War I. When it was over, they decided they would go ahead and reduce the taxes because they did not need the revenue anymore. They were shocked to find out when they reduced the taxes that the revenue increased.

Then again, a very smart President, one I admired very much, was the President of the United States by the name of Kennedy. When President Kennedy was in office we were expanding a lot of the things in the social programs in this country. He said we have to have more money, and we have to raise more revenue to take care of these programs. John Kennedy was a Democrat, not a Republican. He said the best way to raise revenue was to reduce marginal rates. So he reduced marginal rates, and sure enough, that opened it up and revenue increased.

Another person came in the White House, Ronald Reagan, in 1980. He said the same thing. He actually reduced the top bracket rate from some 95 percent down to about 25 percent; and all other brackets, too. Everybody got in on that good deal. The largest tax reduction in the history of America successfully reduced taxes and increased revenue.

The evidence of that, if you look at the total revenue that came from marginal rates in the 1980s, was \$244 billion. In 1990, it was \$466 billion. It almost doubled in that decade, that 10-year period. It was the largest reduction of taxes in this Nation's history.

I hope those who will be engaging in class warfare and are going to be talking about how this is unfair and how the rich need to be paying more taxes keep in mind that the people who are paying the taxes are middle-income Americans. These are the people who need the relief. They need to have more opportunities to do more with the money. That is how you increase revenues.

I hear a lot of people complaining about this President and the fact we have the deficit. Obviously, we have the deficit for three reasons.

No. 1, we had a recession. This President inherited a recession. That started in March of 2000. With the economic activity low, you have to use the formula that for each 1-percent increase in economic activity it produces \$46 billion in new revenue. So it was way down.

No. 2, he had succeeded President Clinton where he had cut the defense spending down to the bone with the myth floating around that somehow the cold war was over; we didn't need a military anymore. We were down to about half the Army divisions, down in tactical airwings, and half in ships, down 300 from 600. Then we realized we were in a more hostile world. By the time President George W. Bush had to start rebuilding the military, our modernization programs had stopped.

Then 9/11 came along. Here we are in a war.

I can tell you that the three factors which caused the deficit are factors that we are overcoming as we are speaking. But you might as well hold your breath for a while because the war is going to last a while.

#### TRIBUTES TO RETIRING SENATORS

DON NICKLES

Mr. INHOFE. Mr. President, I am so pleased that I have a chance to say a few good words about my colleague, DON NICKLES. It is hard to talk about DON NICKLES. I remember him when he was in the State senate. I believe DON NICKLES at that time was the president of the College Republicans in Oklahoma. I remember going to Ponca City and giving a speech at his invitation. Afterwards, he showed just an incredible interest in politics. This was back in the 1970s. He ran for State senate. I believe it was in 1978. And he won.

Midway through that term, in 1980, a seat opened and he decided he was going to run for the U.S. Senate. Everybody laughed. Who is this kid, anyway? He was about 30 years old. He still looks like he is about 35 years old. At that time he looked like he was about 18 years old.

He ran and defeated some of the real heavyweights in the State. Then he came and served in the Senate.

I understand that in those early years they wouldn't let him ride the Members' elevators because they didn't believe he was a Member. They thought he was a page.

Nonetheless, DON NICKLES started proving himself. I watched him mature in this job. As the years went by, every time a 6-year period ended, he would talk about dropping out. But we talked him into running.

Finally, he decided he needed to do something else with his life and do what is in the best interests of his family.

But he grew with the ability to offer expertise that I haven't seen in the Senate since I have been here, and I have been here for 10 years. I have watched DON NICKLES as he matured, as he gained knowledge in areas and expertise in not just one isolated area but in all areas. When he stands up to talk, everybody is quiet. They want to listen to him because they know he knows what he is talking about.

I can recall when ELIZABETH DOLE was first elected. We were making a tribute to DON NICKLES about 3 months after she was here. She said: I have watched him talk about the budget. I have watched him talk about how you finance Government. I have watched him go through all these very difficult things, and I have been here 3 months and I have to confess I don't even know what he is talking about. I said: ELIZABETH, don't feel bad. I have been here 10 years and I still don't know what he is talking about.