

called for a Bradley fighting vehicle, which was at a nearby roadblock, and he prepared his men for engagement. Sgt. Smith took charge and led the effort while they waited for the Bradley, which would bring an intimidating fire force.

Even though Sgt. Smith and his men were outnumbered by more than two to one, they continued to fight back. Without concern for his own life, Sgt. Smith jumped on an Army vehicle and began firing a .50 caliber machine gun. He fired and reloaded and continued to fire, killing 50 enemy soldiers until he was shot and killed.

Sgt. Smith's efforts saved the lives of all of his men and the more than a hundred American soldiers in the surrounding area. For Sgt. Smith, this was his job. In a letter he wrote to his family, which he never mailed, he said, "It doesn't matter how I come home, because I am prepared to give all that I am, to ensure that all my boys make it home."

Mr. Speaker, the Medal of Honor will never bring Sgt. Smith back to his family. He will not be able to play baseball with his son David. He will not be able to walk his daughter Jessica down the aisle when she gets married. He will no longer be able to kiss his wife Birgit goodnight. But because of his unyielding courage, his "boys" will have that chance with their families.

Since Sgt. Smith's death, Iraq has been liberated from a brutal dictator, had democratic elections, and is now a beacon for freedom and hope for all Middle East countries. The United States is safer today than we were before the fall of Saddam. I know that without the actions of Sgt. Smith and others like him, this goal could not have been achieved so promptly. Sgt. Smith's life was not lost in vain.

We are truly honored to have had a man such as Sgt. First Class Paul Ray Smith serve in our nation's military. He has become an inspiration to all men and women of the Armed Forces. His story will forever resonate in the history of this great nation and his name and legacy will never be forgotten. May God bless the Smith family and continue to watch over the country Sgt. Smith so loved.

IN HONOR AND REMEMBRANCE OF
YOLANDA CRACIUN

HON. DENNIS J. KUCINICH
OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mr. KUCINICH. Mr. Speaker, I rise today in honor and remembrance of Yolanda Craciun, loving mother, grandmother, community activist, and dear friend and mentor to many. Her passing marks a great loss for her family and friends, and also for the people of Cleveland's west side neighborhood, whom she supported, promoted and faithfully served.

Mrs. Craciun's family, including her late husband, John Craciun, were central to her life. The great care and love that she showered on them extended throughout Cleveland's west side neighborhood, where Mrs. Craciun led many efforts to uplift her neighborhood. The well-being of her community, anchored by her parish, Our Lady of Mt. Carmel Church, was her lifelong focus. Her advice and support was continually sought by neighbors and neighborhood leaders. Greatly loved, respected and

admired by all, Mrs. Craciun was godmother to twenty-eight children.

Equipped with a compassionate heart, sharp mind and even sharper focus on the neighborhood she loved, Mrs. Craciun's efforts fostered hope and possibility throughout the Detroit-Shoreway neighborhood, where she lived her whole life. She was a founding member and trustee of the Detroit-Shoreway Community Development Coalition, leading the charge to restore the neighborhood with housing, economic and social initiatives. Her efforts to help others spanned every barrier, and touched the lives of countless people and family. Mrs. Craciun raised over \$100,000 for the Snowflake Program, used to decorate the neighborhood during holidays. She volunteered her time as a literacy tutor, was president of the PTA at St. Edward's High School, and served on many boards, including St. Augustine Manor and the Westside Substance Abuse Task Force Project.

Her humble nature precluded her from reveling in awards and accolades. However, her outstanding service was recognized by others. She was the recipient of many awards that highlighted her humanitarian efforts, including the 2004 Father Marino Frascati Neighborhood Champion Award, and the Giuseppe T. Fiocca Award, presented to her in 1998.

Mr. Speaker and Colleagues, please join me in honor and remembrance of Yolanda Craciun. She lived her life with joy, energy and in unwavering service to others. I extend my deepest condolences to her many friends and family members, especially her children: Jean, Mary, John, Joseph and James; and her grandchildren and sister. Her eternal faith in humanity and in the notion that together, we can make a positive difference, will continue to serve as an unending force of light, hope and possibility, throughout the Detroit-Shoreway neighborhood and beyond.

NATIVE AMERICAN HOUSING
ENHANCEMENT ACT OF 2005

SPEECH OF

HON. JOE BACA

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 6, 2005

Mr. BACA. Mr. Speaker, I rise in strong support of H.R. 797, the Native American Housing Enhancement Act of 2005.

For too long our Native American brothers and sisters have been treated like second-class citizens.

I believe I speak for everyone when I say that Native Americans deserve decent housing, a suitable living environment, and economic opportunities.

The Native American Housing Enhancement Act of 2005 is a step towards putting Native Americans on a fair playing field.

This bill makes changes to the Native American Housing Assistance and Self-Determination Act (NAHASDA) which will make better use of resources and provide housing for Native Americans through more efficient means. By allowing tribal governments to exercise their preference for housing programs through the Indian Civil Rights Act, tribes can better direct these funds to expedite tribal housing.

This bill will also direct the Department of Housing and Urban Development to allow

tribes unlimited access to new housing funds even if they are still using funds from previous years.

Importantly, this bill also amends the National Affordable Housing Act to provide tribes eligibility for Youthbuild grants, which they were unfairly denied when NAHASDA was created in 1996.

This legislation conveys the intent of Congress that all Americans, including our first Americans, are entitled to the American dream.

I am proud to speak in strong support of this important initiative to help more Native Americans achieve the American dream.

TRIBUTE TO DORIT AND SHAWN
EVENHAIM

HON. BRAD SHERMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mr. SHERMAN. Mr. Speaker, I rise today to pay tribute to Dorit and Shawn Evenhaim for their dedicated efforts to improve the quality of life in our community. Throughout their lives Dorit and Shawn have contributed countless hours of community service by supporting various organizations and effectively leading several groups. Their ongoing service to the San Fernando Valley is truly immeasurable.

Dorit and Shawn's strong desire to serve the community dates back to their native Israel. They both grew up in Southern Israel in working class neighborhoods. Although they came from modest backgrounds, the principles and obligations of the Tzedakah were instilled at an early age. This is the Jewish ideal of aiding those who are less fortunate. This common bond that Dorit and Shawn shared growing up together eventually flourished into a romance as they served their military responsibilities in Israel.

Shortly following their military service they ventured to the United States with hopes of new opportunities. Shawn quickly immersed himself in his brother's painting business. Although he had only been in the United States for a short time, by 1992 Shawn became president of a large in-fill development company in the San Fernando Valley. Soon after, Dorit encouraged Shawn to open his own development firm called California Homes in 1994. California Homes has become one of the largest in-fill home builders in the Los Angeles basin.

One of the most important construction projects that Dorit and Shawn have undertaken was the creation of a new home for the Kadima Hebrew Academy in the San Fernando Valley. A member of Kadima's Board of Directors, Dorit was instrumental in convincing Shawn to take on this project. Dorit and Shawn quickly began searching for new investors who had the resources and desire to establish a new campus. Not finding the support needed, Dorit and Shawn took the search into their own hands. Shawn became aware of a private land auction in West Hills. Shawn, despite going up against several real estate investors, was the successful bidder, securing the facility and the surrounding land.

Dorit and Shawn's efforts not only encompassed the purchase and acquisition of land. They were also deeply involved in all aspects

of the project, using their contacts to acquire all necessary permits to expedite the process. As a result of Dorit and Shawn's efforts, San Fernando Valley residents can now take part in a unique educational experience at the newly developed campus.

Mr. Speaker, please join me in recognizing Dorit and Shawn Evenhaim, amazing individuals who have dedicated their lives to the betterment of the San Fernando Valley.

IN HONOR OF CUYAHOGA COUNTY
ENGINEER ROBERT KLAIBER

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mr. KUCINICH. Mr. Speaker, I rise today in recognition of Cuyahoga County Engineer Robert Klaiber, as he is recognized by the Cuyahoga County Democratic Party for his service to our community.

In 1999, Mr. Klaiber was appointed to the office of County Engineer. In 2000, he was elected to the office. Mr. Klaiber began his career in engineering as a land surveyor and engineer consultant. Prior to his acceptance of the office of County Engineer, he worked as the City Engineer for the City of Strongsville. Mr. Klaiber's work, focused on improving our community's roadways and bridges, has served to enhance all aspects of our county's system of transportation.

Mr. Klaiber has been instrumental in assisting my office with infrastructure improvements, especially with the railway merger, a project that affected the entire southwest region of the 10th Congressional District. He has consistently demonstrated a high level of energy, focus and willingness to assist us in improving transportation safety and access for all residents within our community.

Mr. Speaker, please join me in honor and recognition of Mr. Robert Klaiber, Cuyahoga County Engineer. His dedicated service and expertise, focused on the well-being of the residents of Cuyahoga County, has served to uplift our entire community.

HONORING LINDA WOOD FOR EXEMPLARY SERVICE AS ALAMEDA COUNTY LIBRARIAN

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mr. STARK. Mr. Speaker, I rise today to recognize Linda Wood, upon her retirement as Alameda County, California's top librarian. After 14 years at the helm of the county library system, with 10 branches and an annual budget of \$21 million, Ms. Wood is stepping down from an extraordinary career.

She has been working in the library field for almost 40 years and states, "I'm proud of my accomplishments, but I'm ready to move on to the next phase of my life."

Ms. Wood began her library career shelving books. After earning her degree in library science from the University of Washington, she graduated to reference librarian and went up the ladder from there. She has

taken on many duties, from serving as branch manager to administrator in libraries from Oregon State to the cities of Riverside and Los Angeles.

Ms. Wood leaves the Alameda County library system a lot bigger than she found it. Since being hired as county librarian in 1991, she has helped open two new branch libraries—in Albany, California in 1994 and Dublin, California in 2003 and has obtained seed funding and a patch of land for a new branch in Castro Valley, California.

The county library system, with over 200 full-time employees, also includes branches in Fremont, Newark, Union City and unincorporated San Lorenzo, a bookmobile and services for jail and juvenile facility inmates and literacy and senior outreach programs.

Ms. Wood has overseen a full-scale modernization of library services and fought to maintain services through ups and downs in funding. She fought for library services not only in Alameda County but also throughout the State of California.

Today's collections have expanded from books and periodicals to include movies, CDs, DVDs and books on tape. Old card catalogues have given way to databases and now vast Internet services where patrons can research library holdings day and night.

Throughout her illustrious career, Ms. Wood has demonstrated her longtime advocacy for libraries. Her advocacy has made a positive difference in strengthening many library systems for the public's education and enjoyment.

I join Linda Wood's colleagues, friends and admirers in expressing good wishes as she retires and thank her for her contributions to our communities through libraries.

IN HONOR OF CHUCK WEPNER

HON. ROBERT MENENDEZ

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mr. MENENDEZ. Mr. Speaker, I rise today to honor Chuck Wepner for his outstanding boxing career.

A Bayonne native, Mr. Wepner received no formal training, practicing at the gym part-time while working as a salesman during the day. In his prime, he was ranked in the top ten among some of greatest names in boxing, including George Foreman, Joe Frazier, and Muhammad Ali.

Mr. Wepner boasts a feat that few have matched: 30 years ago he boxed with Muhammad Ali and was able to knock him to the mat. Though 36 years old and ranked seventh at the time, he went a full 15 rounds with "the Greatest." While Ali eventually won the March 24, 1975 fight, Mr. Wepner is one of only three men to have ever knocked him down. Adding to his achievement is the fact that Sylvester Stallone used Mr. Wepner's personal story of an underdog taking on a prize fighter as the basis for his "Rocky" movies. Mr. Stallone acknowledges he used many aspects of Mr. Wepner's life in the boxing films.

Though retired from the ring, Mr. Wepner remains in contact with legends such as Joe Frazier, Mike Tyson, and even Sylvester Stallone. Thirty years after his formidable fight, he is busy working as a motivational speaker at schools and various organizations across

the country. Additionally, he is developing a movie project and considering writing a book.

Today, I ask my colleagues to join me in honoring Chuck Wepner for his career achievements as a boxer. He has proven to be a strong, inspirational force both in and out of the ring, and I wish him the best in his future endeavors.

SMALL BUSINESS TAX
FLEXIBILITY ACT OF 2005

HON. BARBARA CUBIN

OF WYOMING

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 12, 2005

Mrs. CUBIN. Mr. Speaker, one of the most important decisions for the founder of a business is "choice-of-entity," or the decision to operate as a corporation, partnership, limited liability company (LLC), or other form of business.

The law regarding choice-of-entity has changed enormously in the last 15 years, particularly with the widespread adoption of laws authorizing the creation of the LLC. As a result, many small business owners have more "choice of entity" flexibility than ever before.

First authorized in Wyoming in 1977, LLCs are organized under State law, and are now recognized in all 50 states. In essence, LLCs are allowed corporate treatment for local law purposes and partnership treatment for Federal income tax purpose. LLCs also provide for more than one class of ownership, allowing for increased flexibility to allocate income or losses to different investors. The flexibility and protections of the LLC has led to a rapid expansion in the number of small businesses electing to operate in this manner.

In 1995, the Internal Revenue Service (IRS) adopted the position that general partnerships could be converted into LLCs with little or no tax effects. Unfortunately, as incorporated entities, this does not hold true for small businesses operated as subchapter S corporations (S Corps).

Created in 1958, the S Corp structure allows for no more than 75 shareholders, can issue only one class of stock, and cannot have partnerships or corporations as shareholders. Yet, until the rise of the LLC, the S Corp structure provided, for all practical purposes, the only way that a small business could enjoy the corporate protections of limited liability without being burdened with corporate taxation. Taxed much the same way as partnerships, many older, family-owned, small businesses operate as S corps.

Clearly, the original intent for creating the S Corp structure was the same reasoning that led to the creation of LLCs—to provide a simple and flexible tax category for small and family-owned businesses. However, despite the similarities to LLCs, S Corps are not granted the same conversion flexibility as other partnership-like entities and are instead grouped with larger companies under a cumbersome corporate structure. My bill would modernize the tax treatment of S Corps, allowing them the same choice-of-entity flexibility offered to other small businesses operating as LLCs. This is a common sense change that is overdue.