

When I mentioned the building on Church Street in the Cayman Islands, Senator LEVIN and I had the General Accounting Office do an evaluation of who is running operations through these tax haven countries. Fifty-nine of the 100 largest publicly traded Federal contractors—companies that contract with the Federal Government, that have tens of billions of dollars in contracts with the Federal Government—had established hundreds of subsidiaries in overseas tax havens. In other words, they want to do business with the Federal Government, make income from doing so, but want to run it through tax subsidiaries in tax havens to not pay taxes to the Federal Government. It is unbelievable.

The point is, we sat yesterday in conference discussions for 4 hours and talked about all kinds of funding issues. There wasn't \$1.6 billion to help family farmers through tough times, but there was \$60 billion this year given to the largest corporations to repatriate their profits with the promise that they would produce new jobs. The fact is, those jobs don't exist. This was an unforgivable gift, a giveaway that made no sense. It is one more example of doing the wrong thing at the wrong time and pledging that somehow it is going to help advance the interests of our country.

A man named Uwe Reinhardt from Princeton University probably captures all of this best in terms of priorities, warped priorities, wrong priorities. In a piece he had written talking about tax cuts and health insurance, he wrote a memo at the start of it: Dear God, we had to decide between health insurance and a tax cut, and we took all the money as a tax cut. We hope that pleases you. A grateful nation.

This is, after all, about priorities, what makes our country stronger, what improves our country. We have a very substantial Federal budget deficit. Yet we will now, I believe this week, see the reconciliation bill with additional tax cuts that will substantially benefit upper income people. On top of the Federal budget deficit, we will see additional tax cuts benefiting upper income people. We have a substantial trade deficit, well over \$700 billion a year, and a huge movement of American jobs overseas, especially to China. Any worry about that? Not much. You can't find much around here. I have spoken at length about it. We actually have the incentive, the perverse, obscene incentive that says to a company today, on Monday, anywhere in this country: If you fire your workers, put a padlock on the front door of your manufacturing plant and move the whole thing to China and hire Chinese workers, we will give you a deal. You get yourself a tax break.

That is unbelievable, but it is in the law. Get rid of your manufacturing workers. Shut down your American plant. Move the jobs to China, Indonesia, Sri Lanka, Bangladesh, we will give you a tax break.

We have tried four times to shut down that tax break, and unbelievably, there is a majority of Senators who believe that tax break should continue to exist, a tax break that says: On tipping the balance, we believe we ought to provide incentives to move American jobs elsewhere, get rid of American jobs in search of 30-cent labor with 1 billion people around the world who are willing to work that way and companies who are interested in finding places where you can hire people for 30 cents an hour. You can dump the chemicals into the rivers and the air. And by the way, you don't have to have a safe work plant. And importantly, if somebody tries to organize because they don't like the working conditions, you can fire them. In some countries, they will put them in jail for you.

We say: Want to get rid of your American workers, want to find cheaper labor someplace, get rid of all the encumbrances? We will give you a tax break if you want to do it.

That is unbelievable, but it is part and parcel of this whole story about a five-story building with 12,748 companies calling it home for the purpose of getting a tax break by running income through the Cayman Islands. Once again, companies that want all of the opportunities that come with being American but seem to want to avoid some of the significant responsibilities; that is, to pay taxes to support this Government.

We will, in the next 24 or 48 hours plus, have a robust and aggressive debate on the issue of attaching ANWR to the Defense appropriations bill. When that occurs—I assume on Wednesday—my hope is we will come to the right solution. The right solution is to pass legislation that will fund the troops, fund the needs of the Defense Department. We have considered and will consider the issue of ANWR in the future. There are other mechanics and other approaches by which that should be considered and will be considered in the Congress. I believe this is an inappropriate approach. I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Alaska.

#### DEFENSE APPROPRIATIONS

Mr. STEVENS. Madam President, when I spoke earlier this morning, I failed to make the comment that there are many provisions in the conference report that are beyond the scope of the original Defense appropriations bill and would be subject to rule XXVIII. For instance, the hurricane supplemental; we have \$29 billion for hurricane victims, including funding for education expenses, housing, and reconstruction efforts. That was not in the bill as it came out of either House. We have the Gulf Coast Recovery Fund. This provides short and long-term funding for Louisiana, Mississippi, Alabama, Texas, and Florida. Where from? From revenues from the approval of

ANWR and from revenues from the approval in the reconciliation bill of the sale of spectrum when the transition takes place between analog and digital broadcasting.

Those are predictable funds. They are currently not scored, but they are moneys that, when they do come in, will be held in the Treasury to help those people in the gulf coast who need assistance.

There are also provisions in the bill concerning liability with regard to the manufacture of vaccines for avian flu. The basic bill had a provision dealing with the provision of money for research on avian flu, but now the conference report before us ensures that the production of avian flu vaccines will be available in the United States. Without this liability provision, we cannot assure that a sufficient supply of vaccines to protect us against a flu pandemic would be available.

Our American industry moved overseas. Why? Because of decisions concerning liability. In this bill is a provision authored by many Senators and Members of the House that deals with adding to the money that we provide in the Senate version of the Defense appropriations bill, the provisions regarding liability and compensation being authorized on an emergency basis, if it is ever needed. God help us it will ever be needed.

The avian flu pandemic is a real possibility now. I think it is one of the great fears of those who are involved in medicine, and I think our majority leader is one of the leaders in trying to develop a program to prevent that pandemic, if it hits the United States, from being like the pandemic flu in the early 1900s and what it did not only to the United States but the world.

In addition to that, there is real money in this bill for home energy assistance, the so-called LIHEAP program. There is \$2 billion for home heating assistance.

In addition to that, we provide 5 percent from the ANWR revenues to the Federal Government to provide a long-term funding stream to deal with the problems related to increasing fuel prices and its effect on those people who need assistance to provide heating for their homes.

We also have in the bill provisions regarding interoperable communications equipment. All of us have been trying to prepare those people, called first responders, to have the equipment necessary to carry out their work. There is money in this bill for equipment grants to State and local governments to assure that first responders can communicate during national disasters and terrorist attacks.

We also have—again, there is not any other provision in either the House or Senate bill—we have emergency preparedness grants. We have money to give all State emergency preparedness people grants, and these grants are based upon population and risk. It is a fair distribution of these grants. Some

of my friends in the Senate from the larger population States have worried about distribution of such funds. These funds will be on the basis of population and risk.

We also have for the first time—really at the basic insistence of the Senator from New Hampshire, Mr. GREGG—border security improvements. We have funds for increased border security, helicopter replacements, and security infrastructure, particularly in Arizona and California.

In addition, there is agricultural assistance that provides much-needed funding for conservation at a time when our farmers are paying such record-high energy costs. This is assistance to farmers.

Why do I point these out? Those who attack this conference report on the basis of being beyond the scope of rule XXVIII are attacking the whole conference report. The subjects I have mentioned are beyond the scope of the original Defense appropriations bill, no question about it. We added it. I urged the conference to add it because I know of the need in these areas for these funds and this legislation.

As I said before, I read the statements I made in 1996 when the Senate at another time had before it a bill pertaining to aviation where we did, in fact, have an appeal of a ruling of the Chair, and it was overruled.

The concept of overruling the Chair is not a disaster for rule XXVIII. It is an opinion. It is a disagreement on the basis of the sentiments on the floor. It is really the Senate that decides these questions. But it is true that as a result of having such a vote—by the way, I have before me now a report of the Congressional Research Service that pertains to S. Res. 160 reversing the Hutchison FedEx precedents. On two occasions in the past regarding another rule, rule XVI, there has been an overturning of the ruling of the Chair, and by adopting this S. Res. 160, the Senate directed the Presiding Officer to once again enforce the Senate rule, permitting points of order to be raised against amendments to appropriations bills authored by other Senators.

That is what we have done in this bill. The bill contains a provision which is similar to S. Res. 160, which was offered by Senator REID, to reestablish the vitality of rule XVI.

Let me say this: By adopting, as the report says, S. Res. 160, the Senate directed the Presiding Officer to once again enforce the Senate rule permitting points of order to be raised. That is what we have done in this bill. We have added a provision which is like S. Res. 160 which directs the Presiding Officer to enforce the rule as was intended.

There is a basic disagreement. We are looking to waive the rule for one time. We are not seeking a precedent. We are not seeking to find some way around rule XXVIII permanently. We are saying that in this instance, because of the vastness of the problems we face,

the problems of Hurricanes Katrina, Rita, and Wilma, the problems of avian flu, the problems of LIHEAP, the problems of interoperable communications, the problems of the emergency preparedness grants, the homeland security and border security problems, the agricultural assistance that is needed, and the fact that ANWR, having passed both the House and the Senate, has been blocked by a filibuster.

What we are really trying to do is to avoid a filibuster being continued against a bill that passed the Senate and passed the House in this Congress. By putting it in the conference report, we do that. It cannot be filibustered. Conference reports can't be filibustered, but there can be points of order. We will be happy to face those.

I hope my colleagues in the Senate will understand the reason for what we have done and why we have done it. We have done it because of a sincere belief that production of oil domestically has a great deal to do with our national security and that our national defense cannot operate without the basic potential for our own production of oil.

In the event of a blockade, such as we had in the seventies, we have to depend primarily on our own oil. Today, we import almost 60 percent of our oil. In order to operate the Department of Defense in time of emergency if there is a blockade, we have to have domestic production, and that is a matter of national security. That is why we have pursued this.

Beyond this, there is no question about it, this is important to my State—to our State, Madam President. You are from our State. The Presiding Officer dignifies the Senate by presiding over it. When we look at the problem we have in oil pipelines carrying 2.1 million barrels a day—that was its production at the height of the gulf war. At this time, we are somewhere around 400,000 barrels a day. One-third of the oil is available to supply what we call the South 48 States. By law, that cannot be exported except by approval of the President. It has only been waived one time that I know of.

As a practical matter, what we are looking at is finding out if it is possible to increase the supply of oil that is brought by the Alaska oil pipeline to the rest of the country. That means a lot. We are here because it means jobs in our State, and it means income for our State. But this is Federal land this time. Prudhoe Bay was on State land. We are talking about Federal land.

By the way, some people argue that this is a pristine area that has never been explored for oil and gas. That is wrong. One well was drilled in this area, drilled at Kaktovik. We have had oil exploration there for years. When I was with the Interior Department in 1958, I helped draw the order that established the Arctic Wildlife Range, 9 million acres in the northeast corner of Alaska. Oil and gas exploration was permitted. Then along came the with-

drawals and demands of President Carter for additional withdrawals. We had a long debate. It was a debate that lasted 7 years. It culminated in the act that was called ANILCA, Alaska National Interest Lands Conservation Act, in 1980. That act specifically reserved 1.2 million acres of that coastal plain for oil and gas exploration. When that is over, it will become part of the Arctic Wildlife Refuge, but at this time it is reserved for oil and gas exploration.

What this provision in this bill says is go ahead with that exploration, which was the commitment made to us in 1980 by Senator Jackson and Senator Tsongas. I will continue to talk about this, but I want to make sure every Senator understands, although I did say if this conference report fails, we can quickly reconstitute another conference committee. The provisions I have mentioned that are beyond the scope will be challenged. They will be challenged and some of them are part of the ANWR provision. We have taken the funds that will be received by the Federal Government and committed them to assist in the recovery of the disaster areas. We have committed them to assist in terms of low-income heating, the LIHEAP program. We have committed them across the board in many places in order to assure that funding is available for these emergency areas where it normally takes time to have Congress come in to being and consider a bill usually in a year to a year and a half.

We are saying in advance the moneys are in the Treasury and if they are needed for these emergency purposes they are to be released. In other words, the ANWR bill is not only a bill to proceed with oil and gas exploration development; it says the bonus that will be received and it will be shared in the LIHEAP program, it will be shared in the communications area and in the disaster area. As we get revenues from royalties to the Federal Government, those will be committed to further protect the completion of recovery from the disaster of these terrible hurricanes. It will be there to assist in our transition to a new form of digital communication. It will be there to assist the first responders throughout the country. The ANWR revenues are very important revenues. They are revenues that come to the Treasury from the production of oil and gas. As the price of oil goes up, those revenues go up. They are real revenues, and we are saying to the people of the United States, if we develop this area, the money that is received by the Federal Government will be committed to those people who are in great need.

So I tell the Senate, if this conference report comes down because of a point of order, we will go back to conference, but many of these provisions cannot be in there if ANWR is no longer there. I urge the Senate to listen to what is in this bill and to understand that the motivation of this Senator in regard to those provisions came

out of the trip I took when I took the Commerce Committee to New Orleans. This is not something dreamed up. I see the distinguished Senator from Louisiana is in the Chamber. We went down there and, along with the people from the city and the State, we toured that area of devastation. As I told my own people at home by television programming just recorded, I have seen devastation in my day. I saw the earthquake in Alaska in 1964. I saw the great interior of Alaska flooded in 1966. I saw enormous devastation in China in World War II where the Japanese had bombed villages and areas out of existence. But I have never seen devastation as has occurred in the New Orleans area as a result of failure of those levees and Hurricane Katrina. It is something one cannot believe unless they see it, and when they see it they come home filled with sadness. How can we possibly help those people? The Federal laws do not contemplate that kind of devastation. The Federal laws assist people from normal types of hurricanes and even typhoons and tidal waves that have hit our States, but the real possibility is that unless we pass this bill, a lot of those people are not going to receive the assistance they should have.

I see the Senator from Mississippi is behind me. I would be happy to yield the floor.

The PRESIDING OFFICER (Mr. ISAKSON). The Senator from Mississippi.

Mr. COCHRAN. Mr. President, I am pleased to congratulate my good friend from Alaska and commend him for his work as chairman of the Defense Appropriations Subcommittee of the Committee on Appropriations. He and the distinguished Senator from Hawaii, Mr. INOUE, provided bipartisan and strong leadership in the crafting of this appropriations bill that is now before the Senate as a conference report. I am pleased as chairman of the full committee to have been a part of that conference as a member of the subcommittee and am very pleased that the leadership of Senator STEVENS and Senator INOUE has been followed by the House and Senate Committees on Appropriations so that we have before us a bill that not only funds the Department of Defense and related agencies for the next fiscal year, 2006, but also contains amendments that were proffered and accepted by the conference dealing with relief from Hurricanes Katrina, Rita, and others that have devastated the Gulf Coast States of our country.

As the Senator from Mississippi, I have been in close touch with friends and residents of the Mississippi gulf coast area and I have been pleased to join other Senators in trips to visit Louisiana and Alabama and get an impression and find out what the facts are about the seriousness of the devastation. The provisions of this conference report will go a long way toward providing assistance that is needed right now, not over a period of years

but right now, so people can rebuild and truly recover from this devastating hurricane.

I am hopeful the Senate will approve the conference report. The Senator from Alaska did a good job of outlining all of the provisions of the conference report. We are particularly grateful that the amendment relating to disaster relief due to hurricanes in the amount of \$29 billion was approved by the committee last night. There are other provisions in the bill, as Senator STEVENS pointed out, that will directly affect our recovery efforts in a very positive way that are included in this bill. There is money that goes directly to levee assistance in the Louisiana area, a very high priority of the local officials there. We have specified amounts that can be reconsidered in the next fiscal year. All the money cannot be spent in 1 year. This is something people are realizing. We cannot appropriate in 1 year all that is going to be needed in the outyears. Some of these projects are going to take not a few months to complete but a few years to complete. So we are hopeful that with the full understanding of the Senate this conference report will be agreed to by a large vote of support for the committee's work in this area.

The PRESIDING OFFICER. The Senator from Louisiana.

Mr. VITTER. Mr. President, I rise to speak this morning on the great success of the conference committee in reaching this package and urge all of my colleagues in the Senate, Republican and Democrat, to come together to have these necessary votes and to pass this important legislation.

Let me start by thanking and recognizing the vital work of the two leaders in this endeavor. Senator THAD COCHRAN, the chairman of the Senate Appropriations Committee, has worked tirelessly on this package. Of course, he had all the motivation in the world coming from Mississippi, but he has also reached out to all of us from all of the devastated areas, certainly me and my colleague MARY LANDRIEU from Louisiana. I want to thank him for all of his great work and for being so generous with his time, thoughts, and efforts with regard to helping us meet our Louisiana needs as well.

I also thank and recognize the vital work of my chairman of the Commerce Committee, TED STEVENS, who spearheaded another crucial component of this overall package. TED came down at my invitation, as he mentioned on the floor a few minutes ago, to tour the devastated area in greater New Orleans. Nobody can come down there and see the devastation on the ground in New Orleans—or Mississippi, for that matter—and not help but be truly moved and have their whole perspective changed. Perhaps the single best example of that is TED STEVENS. He was very helpful and very sympathetic even before that visit in early November. But when he was there on the ground, when he saw that devastation,

particularly in Lake View and the lower Ninth Ward, when we were standing there together and he saw the levee breach on the Industrial Canal and just hundreds upon hundreds of homes everywhere as far as the eye could see ravaged as a result of that, his level of understanding and his commitment grew even more. He has clearly been a vital partner in this important work. So I thank and recognize his work, along with that of Chairman COCHRAN.

I urge all my colleagues in the Senate, Republican and Democrat, to come together to make sure we have these crucial votes as soon as possible and to make sure we pass this important package.

I have been disappointed to hear some of the comments from the other side of the aisle, particularly those of the minority leader. He has expressed outrage at some of the procedures that are involved in passing this crucial bill. I chuckle a little bit when I hear those comments, for two reasons.

The first reason is that every procedure involved, every step that we will take this year to complete this important work, has been done before in the Senate and has been done before in the Senate with his support. He has voted for these same procedures in the past, every single one, every step of the way. This is regular order. This is all under the Senate rules. So for him to express this level of outrage is ironic at best.

Second, what he proposes in rejecting moving forward is to reject everything in this bill save Defense appropriations. It is not simply to reject ANWR, which is the focus of his wrath, it is to reject all of the hurricane relief, the entire package Senator COCHRAN has worked so hard to put together and fashion with his House counterparts. It is to reject all of the revenue from not only ANWR but DTV, which would also go to the devastated region. It is to reject all of that. What Senator REID is proposing is to reject \$2 billion for LIHEAP funding, which is absolutely crucial for our citizens in the Northeast and elsewhere. What he is proposing is to reject crucial funding for communications interoperability, which is a key need and a key priority for homeland security.

Let's be clear. The path Senator REID is urging us to go down is not simply to vote against ANWR. We have had votes on ANWR. We are free to vote for or against ANWR. We had a clear and fair vote on ANWR earlier this year, and it passed, no ifs, ands, or buts; perfectly fair. So he is not really just talking about that. He is talking about everything in this vital package save Defense appropriations. He is talking about all of the hurricane relief. He is talking about all of that DTV and ANWR revenue that would also go to the devastated region. He is talking about all that crucial help for LIHEAP, \$2 billion upfront additional money into the future. It is very important for Northeastern States and citizens and for others. He is talking about the crucial interoperability piece for our first

responders, a very important, top priority for homeland security.

We must do all that work now, this year, before Christmas, before we leave. The way we get this work done is to have these important votes. Every Member of the Senate will be free to vote for or against. Every Member of the Senate will be free to vote as their conscience deems they should on all of these procedural matters.

Again, Senator REID has voted for all these procedures in the past. Let's be clear about that. So I urge us to put the politics aside, to not make this yet another Washington partisan political fight. Far too much is at stake for us to do that. Far too much in my State of Louisiana. Far too much in the devastated State of Mississippi and Alabama and Florida, with Wilma, and Texas with Rita, and southwest Louisiana with Rita.

If there is ever a time for us to look at the substance and the national good and not Washington politics, it is now. That is what people sent us here to do, not play these partisan games. I urge everyone to put that substance first, to put the American people first, to put the people of the devastated regions of the gulf coast first and have these votes and pass this crucial package of relief.

Let me be clear. ANWR is directly related to this relief because significant revenues from ANWR would go to the devastated region for crucial needs in Mississippi, Alabama, Louisiana, Texas, and Florida. That is very much a part of this hurricane package.

Let me close as I began, by thanking the chairman of Appropriations, Senator COCHRAN, and Senator STEVENS, the chairman of the committee on which I am proud to serve, the Commerce Committee, for their vital leadership, for their vital work. But for them, we would not be in this moment of huge opportunity to meet the crucial needs of the still suffering citizens of the gulf coast.

I yield the floor.

The PRESIDING OFFICER. The Senator from Mississippi.

#### HURRICANE RELIEF

Mr. COCHRAN. Mr. President, I commend the distinguished Senator from Louisiana for his eloquent statement about the importance of this legislation. He has been a true leader in this effort to craft a bill that will provide money now, needed desperately by the victims of these disasters in the Gulf Coast States. He and his colleague, Ms. LANDRIEU, have been very active, as all Senators know, in describing in detail the dilemma that is faced by local governments, municipal governments, and county and parish governments in the region. Our State governments have been stressed beyond imagination in terms of trying to make resources available to help save lives, to help rescue victims, to help communities that are struggling to repair and replace

damaged and destroyed infrastructure such as water and sewer systems, highways and roads and bridges. The list is almost endless of the challenges that have been faced by the people of this region.

But the Senator from Louisiana has been, more than anybody I know, on a daily basis working his heart out and trying his best to be sure that we respond in the way that we should as a Federal Government, to provide the assistance needed for a full and real recovery from these disasters.

I also think about my colleague, Senator LOTT from Mississippi, and Congressman TAYLOR in the House, who both lost their houses and suffered real, serious personal losses as a result of Hurricane Katrina. They have been tirelessly and constantly in touch with the situation as victims of this disaster but at the same time lending their energies, their imagination, their know-how, their leadership to provide guidance and suggestions all along the way.

This is not the last bill we are going to see on the subject of disaster assistance, but it is the most important because it provides real money at once. It is made available immediately upon passage for distribution to those who need the help the most. And it is urgent.

If we delay and get tangled up in a lot of parliamentary maneuvering, criticism, second-guessing, and partisan infighting, whatever kind of resistance to this important appropriations bill, it will be a disgrace. It will be a disgrace to the Congress and an injustice to the victims of this disaster.

There are a lot of people we could talk about this morning—State government leaders. Our Governor, Haley Barbour, has been up here for days answering questions, providing information, making suggestions of alternatives that would be appropriate for the Federal Government to undertake to help the recovery, and identifying ways State governments can share in the responsibility. The Community Development Block Grant Program is one of the suggestions Governor Barbour made as a conduit for funds to help rebuild communities and help landowners who have been harmed and who were outside the flood plain, didn't have flood insurance, yet they were flooded and didn't have coverage to pay for those losses and those damages. He is looking for ways to help everybody who needs help and who deserves help from their Government.

This bill provides this substantial amount of money and commitment from our Government at a time when it is truly needed. I am hopeful the Senate will act with dispatch and send this conference report to the President for his signature.

Leadership in the House and in the Appropriations Committee, the Defense Appropriations Subcommittee, has also been very important and crucial to this undertaking. The Speaker of the House, personally, and the whip,

Roy Blunt from Missouri, have been personally engaged in trying to find ways to reach an accommodation with the Senate and with the States affected. They have done a wonderful job. It has culminated in the presentation of this conference report.

The Congressman from California, JERRY LEWIS, chairman of the full committee in the other body, and Congressman BILL YOUNG from Florida, who has had experiences with other disasters in the past, have been very helpful in remembering how we responded to past challenges—Hurricane Dennis, I recall—and there are others that Florida has experienced. But everybody coming together and doing their best to sort through the challenges, identify ways to help, has culminated in the presentation to the Senate of this conference report. I am hopeful we will respond.

As Senator VITTER said, everybody has an opportunity to vote to help us recover. We hope you will. It is a bipartisan effort. Democrats and Republicans have both been involved, from both sides of the aisle here in the Senate and in the House as well.

We hope we will act quickly in response to the suggestions made by leadership here in the Senate and approve this conference report. We are deeply grateful to all who have been helpful, who have come up here, stayed and talked and explained what the facts are, who testified before committees.

We have reviewed all the facts. We know what the situation is. Now it is time to act, and act is what the Senate should do now.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. COBURN. Mr. President, I ask unanimous consent that the order for the quorum call be dispensed with.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### THE APPROPRIATIONS PROCESS

Mr. COBURN. Mr. President, in the past in this body, I have been highly critical of some of the things that have gone on in the appropriations process. But I want to say the chairman of the Appropriations Committee in this body, with the appropriations package we are going to look at today, or whenever we get to it, has done a phenomenal job. I think the American people need to know this is the type of leadership we have been looking for for a long time.

All of the additional spending for the victims of the hurricane, for LIHEAP, for all of the additional things we are going to be doing, has been paid for not on the backs of our children and our grandchildren but in fact by making hard decisions on what to trim.

A lot of resistance is probably going to come with this, and the reason people are uncomfortable with it is because we are trimming the size of the