

The track has spurred new investment in the area, including a 400-acre retail and entertainment center that has brought in more than 90 businesses and 5,500 jobs. Because of this growth, an additional \$750 million in development in the area is underway. The area has become the largest tourist attraction in Kansas, bringing in 12 million visitors per year.

As we look at extending tax relief, I hope we will be mindful of the tremendous economic benefit that these facilities generate in our home States.

I am also pleased to introduce legislation to extend an important charitable giving provision that we initially passed last year as part of the Pension Protection Act. This provision allows individuals age 70½ or older, who must begin taking distributions from their individual retirement accounts, to donate those distributions to a charitable organization without incurring tax on the distribution. Individuals may donate up to \$100,000.

I have heard from many charitable organizations in Kansas that have already seen the benefits of this legislation, including colleges and universities, that tell me that many donors are making good use of this tax relief provision.

At the University of Kansas for example, this provision has helped generate 94 gifts totaling more than \$2.8 million. The gifts have ranged from \$100 to \$100,000—the rollover maximum.

Smaller colleges are also benefitting. Sterling College, located in central Kansas, has an enrollment of 607 students. Last year the college raised a total of \$2 million dollars in unrestricted gifts. More than 10 percent of that amount, \$253,000, was raised as a result of this provision. In addition, one donor who had previously given \$1,000, increased her gift to over \$80,000 as a direct result of the IRA charitable rollover provision.

This provision has proven to be an important incentive to encourage small donors to give, and is an important tool for charities to attract new donors. I encourage my colleagues to support an extension of this measure.

I would also like to share my support for two other measures that extend expiring tax relief. The first is the deduction for tuition and higher education expenses, introduced by Senator CORNYN. I am pleased to cosponsor this legislation.

This deduction is an important benefit for many families who are looking for ways to pay for a college education. It allows a deduction of up to \$4,000 for tuition and related expenses. Nearly 49,000 Kansas taxpayers benefitted from this deduction in 2005. Across the country, more than 4.5 million taxpayers claimed the deduction.

We have taken a number of steps in Congress to help families manage the cost of a college education. This deduction is another important benefit that we need to extend to aid families paying for college.

In addition, I am pleased to cosponsor legislation introduced by Senator INHOFE that extends an important tax incentive for marginal oil and gas wells.

Recognizing the value of oil and gas wells decline over time, the tax code allows depletion deductions to recover investments in marginal oil and gas wells.

Under one method of depletion deduction—percentage depletion—15 percent of the taxpayer's gross income from an oil- or gas-producing property is allowed as a deduction in each taxable year. The amount deducted generally may not exceed 100 percent of the net income from that property in any year. However, this limitation is suspended for marginal wells prior to January 1, 2008.

Extending this provision is critical for marginal wells, which are a key source of domestic oil and gas production and create thousands of jobs.

Marginal wells account for 17 percent of the oil produced domestically and about 9 percent of natural gas. There are more than 401,000 marginal oil wells in the U.S. which comprise 80 percent of all of the Nation's oil wells. They produced more than 321 million barrels of oil in 2005. This production prevented the U.S. from spending an additional \$16 billion on imported oil. Kansas ranks third among States in the number of marginal wells; and fourth in production from these wells.

The number of marginal gas wells has steadily increased over the past 10 years and production has increased accordingly. Over the past 10 years, production from the Nation's 288,000 marginal gas wells has nearly doubled. Kansas has the largest continuous natural gas reservoir in the lower 48 States and ranks eighth in the number of marginal gas wells, and second in production from these wells.

As we look to reduce reliance on foreign oil it is important we keep in mind that marginal oil and gas wells are an key source of domestic production. We need to maintain existing tax incentives to encourage these small producers.

HONORING FORMER U.S. REPRESENTATIVE PETER HOAGLAND

Mr. NELSON of Nebraska. Mr. President, I rise today to pay tribute to a good friend and great Nebraskan, former U.S. Representative Peter Hoagland, who passed away Tuesday at the age of 66. Peter was a very special friend to all who knew him. His tenure in Congress coincided with my first 4 years serving as Governor of the State of Nebraska, and I will always remember Peter's thoughtful advice and advocacy on issues important to our mutual constituents.

Peter worked to do what he believed was right for his district and our state. An Omaha native and alumnus of Omaha Central High School, Peter represented the good people of Nebraska's

largest metropolitan area in one capacity or another for 14 years through two terms in the Nebraska Legislature and three representing Nebraska's Second District in the U.S. House of Representatives.

Elected to the Nebraska Unicameral in 1978, Peter later assumed a leadership role as chairman of the Judiciary Committee. This role suited him well, as he was a Yale-educated attorney, having completed his law degree in 1968 after serving our country as a U.S. Army intelligence officer. Peter was active on important topics such as ground water protection, and he spearheaded the passage of landmark drunk-driving legislation.

Peter was elected to the U.S. House of Representatives in 1988, where he served three terms. He focused his efforts on the inner workings of his committees. Peter was a workhorse, not a show horse; and he made his presence felt on many issues, particularly those pertaining to banking and the environment.

Peter Hoagland was a true leader; and while he may have left public service, he never left public life. As a tribute to his immense legacy, Nebraska Democrats honored Peter with the Hall of Fame Award at the Morrison-Exon Dinner earlier this year. I am grateful we had that opportunity to let Peter know how much he meant to all of us.

I offer my most sincere condolences to Peter's wife Barbara and their family. Peter's passion for service, his dynamic leadership, and his unwavering dedication will remain a source of inspiration to all who knew him.

ADDITIONAL STATEMENTS

COMMENDING HAWAII'S YOUTH

• Mr. AKAKA. Mr. President, I congratulate a number of young adults from Hawaii for being selected to perform on the National Public Radio, NPR, program, "From the Top." "From the Top" is a weekly, hour-long show featuring America's most talented, young musicians. It is one of the most listened to programs on public radio with an audience of approximately 750,000 each week, over 250 stations nationwide. The show is hosted by pianist Christopher O'Riley and recorded in front of a live audience.

The young adults include those from the Hawaii Youth Opera Chorus Nā Leo Kūho'okahi ensemble: Sienna Achong, Juliana Besenbruch, Olivia Borges, Ka'iulani Bowers, Karyn Castro, Hina Felmet, Pili Gardner, Makena Hamilton, Marika Ikehara, Alana Mueller, Jade Olszowka, Noe Ramirez, Erin Richardson, Sarah Sagarang, Kanoe Tjorvatjoglou, Krysti Uranaka, and Kiyoe Wellington. Also performing are: Laura Bleakley, Maile Cha, Jacob DeForest, Asia Doike, Irwin Jiang, Annie Kwok, Alda Lam, Andrew Ramos, Tyler Ramos, Yulia Sharipova, Rachel Stanton, and T.J. Tario.

The program will be produced during two performances. The first performance will be at Oahu's historic Hawaii Theatre on November 14, and the second at Maui Arts and Cultural Center on November 16. In addition to being taped, the students will be participating in assemblies at eight schools on three islands. Approximately 100 young people are chosen each year to appear on "From the Top," so to have Hawaii's youth be selected is truly an honor.

The students' hard work and devotion to music has allowed them to excel in the performing arts. However, they would not have been able to succeed without the support of their family, friends, and instructors. Instructors play an essential role in guiding a student, and they need to be commended for their hard work and dedication to teaching as well.●

CONGRATULATING MISS LESLIE OSBORN

● Mr. AKAKA. Mr. President, I congratulate Leslie K. Osborn for earning Hawaii's first Silver Award in Venturing, the highest award in the Venturing program of the Boy Scouts of America. Leslie will be honored with this award at the annual Aloha Council Eagle Scout Banquet in April of 2008.

Venturing was created by the Boy Scouts of America in 1998 to provide positive experiences for young men and women and the tools needed to become responsible and caring adults.

Involvement in the Boy Scouts of America is a long-standing tradition in the Osborn family. Both Leslie's older brother, Bobby, and her younger sister, Heather, are active in the program. Parents, LTC John and Patricia Osborn, teach their children strong family values and respect for God and country. Leslie is a strong young woman who is motivated by the desire to prove that she has the same capabilities as boys. She spends much of her time building her strength in wilderness survival through such activities as camping, climbing, and hiking.

Leslie is also an exceptional student. She has maintained a 4.0 GPA at Kalaheo High School while enjoying hobbies such as dancing jazz and ballet. She is very involved in community services, both on her own time through her work at the Marine Corps commissary and through her activities in the Boy Scouts program. She has participated in numerous community outreach programs, including the annual Toys for Tots program as well as beach cleanups. She plans to attend college with the goal of becoming a veterinarian.

I look forward to hearing more about Leslie's successes as she continues to pursue her education and personal goals. Congratulations to her parents John and Patricia, who have raised their daughter to be a remarkable young lady. I wish Leslie and the rest of the Osborn family the very best in their future endeavors.●

100TH ANNIVERSARY OF CONGREGATION B'NAI ABRAHAM

● Mr. FEINGOLD. Mr. President, I am so pleased to congratulate Congregation B'nai Abraham in Beloit, WI, on their 100th anniversary. Congregation B'nai Abraham was established on November 7, 1907, and during the past 100 years it has thrived due to its outstanding leadership, a wonderful congregation, and a supportive community. I have many happy memories of my visits to this synagogue, particularly with the Beloit/Janesville BBO.

Generations of Wisconsinites have proudly called Congregation B'nai Abraham their synagogue. Under the leadership of Rabbi Ira Youdovin, new generations will continue to flourish. Today we celebrate this outstanding achievement and the people over the last 100 years who have built this wonderful congregation. Mazel Tov on this remarkable anniversary, and I wish Congregation B'nai Abraham the best for the next 100 years.●

TRIBUTE TO LOUISIANA WWII VETERANS

● Ms. LANDRIEU. Mr. President, I would like to take a moment to pay tribute to a group of 84 World War II veterans from the Acadiana region of Louisiana that is making its way to Washington this weekend. Here the veterans will visit the World War II, Korea, Vietnam and Iwo Jima memorials as well as Arlington National Cemetery to lay a wreath at the Tomb of the Unknowns.

The trip to the Nation's Capital this Saturday is being sponsored by a group in Lafayette, LA, called Louisiana HonorAir. The organization is honoring each surviving World War II Louisiana veteran by giving them a chance to see the memorials dedicated to their service. So far this year, there have been four trips to these Washington landmarks, and this weekend's trip will be the final one this year.

World War II was one of the greatest achievements in American history, and was also the deadliest conflict. More than 60 million people worldwide were killed, including 40 million civilians, and more than 400,000 American servicemen were slain during the long war. The ultimate victory over enemies in the Pacific and in Europe is a testament to the valor of American soldiers, sailors, airmen, and marines. The years 1941–1945 also witnessed an unprecedented mobilization of domestic industry, which supplied our military on two distant fronts.

In Louisiana, there remain today about 44,000 living WWII veterans, and every one of them has their own heroic tale of their experience in achieving the noble victory of freedom over tyranny. Veterans in this group began their service in 1940 before the bombing of Pearl Harbor, and served as late as 1957, between the Korean and Vietnam wars. They served in every branch of

the military—35 members in the Army; including a Buffalo soldier based in Italy; 27 in the Navy; 16 in the Army Air Corps, now the Air Force; five in the Marines; and one in the Coast Guard. They spent their service in the European and Pacific theaters as well as stateside and participated in many famous battles, including the attack on Pearl Harbor, the Battle of Normandy and the Battle of the Bulge.

I ask the Senate to join me in honoring these 83 men and one woman, all Louisiana heroes, that we welcome to Washington this weekend and Louisiana HonorAir for making these trips a reality.●

FOUNDER'S AWARD RECIPIENTS

● Mr. THUNE. Mr. President, today I wish to recognize David Pigott, Tonya Denke, Russell Bruner, and Abbi Wells, all of whom received the Founder's Award for Outstanding Achievement from the Black Hills Workshop in Rapid City, SD. This is a prestigious award that reflects the recipients' hard work and dedication to achieving independent living. It also reflects the valuable role they have played in giving back to their local community. Also, I would like to recognize McKie Automotive group for receiving the Community Connection Award.

David Pigott is a hard-working stocker at the Ellsworth Air Force Base Commissary. He is an excellent member of their staff and has been recognized for his hard work by being named the Employee of the Month twice and Employee of the Year in 2006. Due to David's success at his job, he was chosen to travel to Washington, DC, to meet with Members of Congress to discuss employment for individuals with disabilities.

Tonya Denke is an enthusiastic food service attendant at Ellsworth Air Force Base's Bandit Inn. She is a dependable worker who is well liked by her fellow staff members and customers. Beyond her work, Tonya enjoys quilting, reading, playing the piano, and leads a very active lifestyle. Her accomplishments in the Special Olympics can be seen in her numerous gold and silver medals.

Russell Bruner stocks shelves and performs custodial work for the Ellsworth Air Force Base Commissary. He has been an excellent employee ever since he started the position in 2001 as is shown by his framed Employee of the Month award. Outside of work, Russell loves to read, especially about history, and to travel. His adventures have taken him to Seattle, Alaska, Florida and Washington, DC, just to name a few.

Abbi Wells works at the Black Hills Workshop on an assembly contract for Balanced Systems Incorporated of Sioux Falls. In 1994 she was an Easter Seals poster child. Abbi's brilliant smile and passion for life make her well liked by all the people she meets. In her spare time, she enjoys writing