phones and eliminating outlandish penalties for abusive tax shelters.

Small businesses are most likely to conduct business while they are away from their offices. Nine out of ten small businesses indicate they use mobile phones for their business and one in seven feel that their businesses could not survive without mobile devices. The Internal Revenue Code still contains paperwork requirements for wireless phones from the 1970s. Rather than spending money on accountants and the costs associated with an IRS audit, H.R. 5297 allows small businesses to spend it instead on creating jobs.

While the Internal Revenue Service must stop abusive tax shelters, today will vote to eliminate a disproportionate effect that some tax penalties have on small businesses. No longer will small businesses face outlandish penalties for failing to disclose on their taxes reportable transactions. The bill brings such penalties into proportion with the underlying tax savings and does not put business owners out of business.

In conclusion, I would like to thank Chairman LEVIN for including small business tax incentives, especially bonus depreciation, and relief from excessive regulations that I authored in the bipartisan Small Business Jobs and Tax Relief Act in the final bill that we vote on today.

The Śmall Business Lending Fund Act of 2010 is good for North Dakota small businesses. I urge my colleagues to vote yes on H.R. 5297.

CONGRATULATING TAIWAN ON THE 99TH ANNIVERSARY OF THE REPUBLIC OF CHINA

HON. BOB INGLIS

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES Tuesday, September 28, 2010

Mr. INGLIS. Madam Speaker, I rise and invite my colleagues to join me in recognizing the Republic of China's National Day, known as "Double Ten Day." On October 10, 1911 the Wuchang Uprising ushered in the wave leading to the collapse of the Ching Dynasty and the founding of the Republic of China. This anniversary will be a day of great celebration and thanksgiving, and I would like to President Ma Ying-jeou and all the people of Taiwan on this special occasion.

The centennial anniversary of the Republic of China's National Day is just one year away and it is fitting and proper to recognize the great strides made by the Republic of China over the course of that century. This great country has developed a vibrant and spirited democratic system of government, created a dynamic economic engine, and developed into a fully modernized country—a model for the region.

Under the leadership of President Ma, Taiwan has also worked to improve relations with mainland China, having successfully negotiated and signed the Economic Cooperation Framework Agreement, ECFA, this year. Efforts like this can foster a new sense of cooperation within the region as the people of China and Taiwan benefit from increased trade between their countries.

So I stand together today with the people of Taiwan as they celebrate the 99th anniversary

of the founding of the Republic of China. May the bravery and commitment that marked that day continue to flourish in these days and in the years ahead.

AMERICAN MANUFACTURING EFFI-CIENCY AND RETRAINING IN-VESTMENT COLLABORATION ACHIEVEMENT WORKS ACT

SPEECH OF

HON. GEORGE MILLER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Tuesday, September 28, 2010

Mr. GEORGE MILLER of California. Mr. Speaker, I rise today to promote America's workforce competitiveness by calling for measures that modernize our job training programs and prepare workers with the skills they need to succeed in the 21st century global economy. The bill before us, the AMERICA Works Act, H.R. 4072, would develop the technical workforce necessary to strengthen and attract in-demand industries in the United States, and create good jobs in regional economies across the country.

Our Nation's economic recovery remains extremely fragile. According to last month's jobs report, 42 percent of the nearly 15 million people have been unemployed for 6 months or longer. Despite large numbers of individuals looking for jobs, the staffing firm Manpower, Inc., found in a recent survey that one in five employers have left positions unfilled because they did not believe qualified candidates existed. Especially employers in key industries such as manufacturing, healthcare, and energy report difficulty finding workers with appropriate skill sets. With unemployment rates expected to remain high for months to come, investing in targeted job training that matches labor market demand is an economic strategy needed for a strong and sustained recovery.

Employers rely on a pipeline of skilled workers to drive innovation, increase productivity, and remain globally competitive. At the same time, individuals need the skills and credentials to fill these jobs. According to the Virginia Council on Advanced Technology Skills, which include companies such as Micron Technology, Inc., and Boehringer Ingelheim Chemicals, more than 40,000 manufacturing jobs could open up in the region over the next few years. The industry group is currently developing an assessment to determine what skills employers require and help students learn what skills they need to increase their job prospects and increase their salary when they are hired. The goal is to be able to match workers with the core skills and industry-recognized credentials for employers that have job openings. Addressing the current skills mismatch, according to the president of the Minneapolis Federal Reserve Bank, could reduce national unemployment from 9.6 percent to as low as 6.5 percent.

The AMERICA Works Act will help workers and employers like the industry group in Viriginia as well as other industry-sector partnerships fill the skills gap by honing in on the importance of industry-recognized, portable credentials. Specifically, the bill would direct the use of public funds for designated programs within the Carl D. Perkins Vocational-Technical Education Act and the Workforce In-

vestment Act to prepare individuals with the core skills necessary to obtain good, middle-class jobs. This bill complements other efforts, including sector strategies, which support local partnerships between business, labor, the workforce system, and education and training providers to ensure that workers have the skills employers need to compete in the global marketplace.

Mr. Speaker, I want to thank Congressman MINNICK and Congressman LEE for introducing this legislation that invests in the skills of America's workers. I urge my colleagues to continue to advance education and training measures that build America's workforce and strengthen the economy.

HONORING THE ALLEN ORGAN COMPANY

HON. CHARLES W. DENT

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 29, 2010

Mr. DENT. Madam Speaker, I rise today to honor the Allen Organ Company, which was founded in Allentown, Pennsylvania, by Jerome Markowitz, in 1937.

We are fast approaching the 40th anniversary of the technology used in the Allen Digital Computer Organ, the world's first digital instrument. Introduced the same year as the digital calculator, these were the first two applications of the digital technology that is so prevalent in our world today. For nearly 40 years, digital music has provided quality, versatile, and economical music to performing artists and houses of worship.

In 2004, the Smithsonian Institution acquired the very first Allen Digital Organ, which was manufactured in 1971 and originally installed in St. Andrew's Lutheran Church in Easton, Pennsylvania. This recognition is a great honor for the Allen Organ Company and the inventive people in my district who have been crafting high-quality instruments for decades.

Today, the Jerome Markowitz Memorial Center serves to display the technological advancements that Allen Organ has made over the years which have contributed to the advancement of electronic music. Allen Organ's early advances in digital technology paved the way for modern digital sound devices, such as CDs, personal computer sound cards, and portable media devices. From the company's first patent for an analog organ in 1938 through the digital revolution, Allen Organ has been a pioneer in the advancement of electronic music.

Jerome's son, Steve Markowitz, is currently the president of the company, which has been run by the same family for seventy-three years. From humble beginnings, the Allen Organ Company now employs roughly 200 of my constituents in the Lehigh Valley and has installed 80,000 instruments in more than 80 countries. In closing, Madam Speaker, I would like to applaud the Allen Organ Company and its employees for their enduring dedication to the furtherance of digital music technology.

IN HONOR OF SERGEANT STEVEN J. DELUZIO

HON. JOE COURTNEY

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 29, 2010

Mr. COURTNEY. Madam Speaker, it is with great sadness that I rise today to honor Sergeant Steven J. DeLuzio, of Glastonbury, Connecticut. Steven was killed on August 22, 2010 when insurgents attacked his unit in Paktika, Afghanistan. I had the honor of attending the funeral service for Steven in which hundreds of friends, relatives and others took time to honor his life, his service, and his sacrifice.

For those who knew Steven, they talk of a man who was passionate about life, about service and about sports. Steven played four years of varsity ice hockey and was an avid Yankees fan in part just because his father loved the Red Sox. Our thoughts are with Steven's father Mark and his mother Diane. My heart goes out to his brother Scott, his fiancé Leeza Gutt, and the scores of friends and family members who had the privilege of knowing Steven DeLuzio.

Steven graduated from Glastonbury High School in 2003 and joined the Vermont National Guard after being motivated by the attacks of September 11th. He was deployed to Iraq in 2006 and was awarded the Iraq Campaign Medal and Combat Infantryman Badge. After returning home, Steven was again deployed to Afghanistan in March 2010.

Sergeant Steven DeLuzio led a life that serves as an example to all. I ask all of my colleagues to join with me, and the people of Connecticut, in honoring Sergeant Steven J. DeLuzio for his sacrifice. Our thoughts and our prayers are with the DeLuzio family in their time of need.

HONORING THE HEROISM OF PRI-VATE FIRST CLASS CHARLIE JOHNSON

HON. JACK KINGSTON

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 29, 2010

Mr. KINGSTON. Madam Speaker, I rise today to honor the heroism and courage of Private First Class Charles R. Johnson, better known as Charlie to his friends. Private Johnson fought and died to save his buddies on a hot day in a far away land, in a war largely forgotten by the American public. However, for those who fought in Korea against a dedicated enemy in some of the most forsaken terrain on this earth, scarcely a day goes by without remembering the sacrifices made there. And for those that were at Outpost Harry in June of 1953, they will never forget Charlie Johnson.

Charlie was a Browning Automatic Rifleman with Company B of the 15th Infantry Regiment, 3rd Infantry Division. Early in June of 1953, Baker Company, as Company B was known, was ordered to defend Outpost Harry with other units from the 15th Infantry. This

outpost in the Chorwon valley was of strategic importance. The high ground that Outpost Harry occupied could be used by communist forces to directly engage United Nations forces' defensive positions. If Outpost Harry fell, the U.S. 8th Army would have to fall back 6 miles to a new, defendable position. It was feared that public support would erode and the United States might agree to a cease-fire under unfavorable conditions if the communists could inflict heavy casualties and force a retreat of the 8th Army. As peace negotiations were ongoing, the loss of Outpost Harry was simply not an option.

The battle for Outpost Harry was fierce. Almost 90,000 communist artillery rounds landed on Outpost Harry during the battle. The U.S. and Greek soldiers were outnumbered 30–1. Some of the fighting was hand-to-hand. The fighting went on for 8 days.

It is in this context that Charlie's brave actions took place. He selflessly put himself in the line of fire to protect his fellow soldiers, all of whom were injured during the attack. After treating the wounds of his fellow soldiers, he led them to safety and then returned to defend the position and enable the rescue of his fellow soldiers. This sort of bravery went unrecognized for over 50 years. Thanks to the leadership of the current 3rd Infantry Division, Major General Cuculo and Brigadier General Phillips, this brave act has not gone unrewarded. For his actions on the 11th and 12th of June, 1953, Charlie Johnson was finally awarded the Silver Star, our nation's third highest medal for valor in combat. I believe Charlie's Silver Star write up says it best:

"During the night and early morning of 11 and 12 June 1953 against overwhelming odds during an attack on his element's position, Private First Class Johnson acted with complete disregard for his personal safety to ensure the safety of his fellow Soldiers. Ignoring his own injuries, he treated several wounded comrades, dragging one Soldier through the Trenches while under direct artillery, mortar and small arms fire to a secure bunker, stopping only to clear the path of enemy soldiers in close combat operations. Ignoring the proximity of the opposing force, he left the bunker to assess the situation and secure weapons and ammunition. When he returned, he organized a defense and departed his fighting position in order to place himself between his comrades and the enemy, thereby creating the conditions for their successful rescue."

In an age of persistent conflict, it is useful to reflect on those who have gone before us and have shown character, integrity, sacrifice and bravery in their actions. Today's soldiers of the 3rd Infantry Division, and indeed all of our men and women in uniform, will look to Private First Class Johnson's actions as an example to live up to. There was an easy way out that night; Charlie could have chosen to retreat. But he chose to fight, and because of his actions others lived. That is the textbook definition of the ultimate sacrifice.

Charlie's Silver Star was presented to his family this last weekend in Poughkeepsie, New York. His good friend Donald Dingee, one of the men he saved that night, was in attendance. It is unfortunate that Charlie's Silver Star had to wait so long, but I am happy that the final chapter has finally been written. Our nation continues to enjoy liberty and freedom

unlike any other, and it is due in no small part to heroes like Private First Class Charles R. Johnson. Thank you Charlie.

RECOGNIZING THE SERVICE AND SACRIFICES OF DR. PETE TATSUO OKUMOTO AND OTHER JAPANESE-AMERICAN SERVICE-MEN OF WORLD WAR II

HON. CHARLES K. DJOU

OF HAWAII

IN THE HOUSE OF REPRESENTATIVES Wednesday, September 29, 2010

Mr. DJOU. Madam Speaker, I rise today to recognize the heroism and sacrifices of Dr. Pete Tatsuo Okumoto and other Japanese-American veterans of World War II.

Dr. Okumoto served as a frontline combat surgeon with the United States Army's 10th Mountain Division in Northern Italy during World War II and participated in two major campaigns including North Apennine and Po Valley. Dr. Okumoto received numerous military decorations for his honorable service. I commend Dr. Okumoto for his dedication and commitment to the field of medicine and honorable service to the United States. It is with great pleasure to formally recognize Dr. Okumoto on the floor of the House of Representatives.

As a Captain in the Army Reserve, I understand the demands placed on our servicemen and women. I thank Dr. Okumoto and all other Japanese-American veterans for their heroism and for their service to the state of Hawai'i and the United States. Aloha.

HONORING PARKER STEVEN SPAW

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES Wednesday, September 29, 2010

Mr. GRAVES of Missouri. Madam Speaker, I proudly pause to recognize Parker Steven Spaw. Parker is a very special young man who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Boy Scouts of America, Troop 332, and earning the most prestigious award of Eagle Scout.

Parker has been very active with his troop, participating in many scout activities. Over the many years Parker has been involved with scouting, he has not only earned numerous merit badges, but also the respect of his family, peers, and community. Most notably, Parker has contributed to his community through his Eagle Scout project. Parker solicited donations for and volunteered his assistance towards refurbishing the family resource center for IMPACT ministries in Eastern Jackson County, Missouri.

Madam Speaker, I proudly ask you to join me in commending Parker Steven Spaw for his accomplishments with the Boy Scouts of America and for his efforts put forth in achieving the highest distinction of Eagle Scout.