

Madam Speaker, the current automatic filing process can often result in the filing of a notice of federal tax lien when another collection technique would have been more appropriate and effective. It should come as no surprise that the taxpayers most often impacted by an erroneous notice of a lien filing are small businesses and middle class families. By making sure the IRS uses the tax collection method and strategy best suited to each particular taxpayer, the Targeted Tax Lien Act of 2010, not only helps buttress these bedrocks of our economy, but allows the IRS to avoid unnecessary expenses, ensuring it also can use its resources more efficiently.

I urge my colleagues to support this important legislation and reaffirm the commitment of Congress to small businesses and the middle class.

#### TRIBUTE TO LEO THOMSEN

##### HON. TOM LATHAM

OF IOWA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, November 18, 2010*

Mr. LATHAM. Madam Speaker, I rise today to congratulate Leo Thomsen of Jefferson, Iowa, on the celebration of his 100th birthday on October 4, 2010.

Leo was born on October 4, 1910, in Greene County, Iowa. He grew up in Paton, Iowa where he later became a farmer and worked at a grain elevator. In 1940, Leo married Bernice Anderson and they were together until her death in 1988. They have two daughters, Mary and Judy; and have five grandchildren, Cesar, Tony, Marisa, Matt and Brad. Leo is currently residing at the Regency Park Nursing and Rehab Center in Jefferson, Iowa.

There have been many changes that have occurred during the past one hundred years. Since Leo's birth we have revolutionized air travel and walked on the moon. We have invented the television and the Internet. We have fought in wars overseas, seen the rise and fall of Soviet communism and the birth of new democracies. Leo has lived through 18 United States presidents and 22 governors of Iowa. In his lifetime, the population of the United States has more than tripled.

I know that my colleagues in the United States Congress join me in sending warm wishes to Leo on the milestone of his 100th birthday. I am extremely honored to represent him in Congress, and I wish him happiness and health for many more years to come.

#### IN HONOR OF THE 55TH ANNIVERSARY OF RECOVERY RESOURCES

##### HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, November 18, 2010*

Mr. KUCINICH. Madam Speaker, I rise today in honor of the founders, staff, volunteers and clients of Recovery Resources of Cleveland, Ohio, as they celebrate their fifty-fifth anniversary at the 20th Annual Bronze Key Gala. Thousands of individuals and their families, seeking to break free from the chains of drug and alcohol addiction have been helped by Recovery Resources.

Recovery Resources was founded 55 years ago by two caring and dedicated individuals, Martha Baker and her husband, Dick Baker. Recovery Resources helps people triumph over mental illness, alcoholism, drug and other addictions in Northeast Ohio. The dedicated, compassionate, and professional staff at Recovery Resources delivers outpatient mental health and substance abuse prevention and treatment programs in nine locations and touches 13,000 clients annually in Cuyahoga County.

Treatment programs at Recovery Resources are based on several phases of assessment, treatment and aftercare. The programs employ evidence-based best practices, mental health and psychiatric services, individual and group counseling, intensive services for those with dual diagnoses, homeless services and case management. In addition to intensive individual therapy and education programs, Recovery Resources provides special services to HIV/AIDS, Older Adults, Homeless, Women and Families.

Madam Speaker and Colleagues, please join me in honor and recognition of the founding members, staff and volunteers of the Recovery Resources of Cleveland, Ohio. Their unwavering dedication to lifting the lives of thousands of individuals and families onto a platform of safety, strength, and recovery steady the foundation of hope and peace throughout the entire community.

#### RECOGNITION OF DR. ANDREW GERHART

##### HON. SANDER M. LEVIN

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, November 18, 2010*

Mr. LEVIN. Madam Speaker, I rise today to recognize Dr. Andrew Gerhart, Associate Professor of Mechanical Engineering at Lawrence Technological University in Southfield, Michigan.

Dr. Gerhart has been named the 2010 Michigan Professor of the Year by the Carnegie Foundation for the Advancement of Teaching and the Council for Advancement and Support of Education. More than 300 top professors in the United States were considered in this annual competition, which is the only national program to recognize excellence in undergraduate teaching and mentoring.

Dr. Gerhart received his Master's degree from the University of Wyoming and his Ph.D. from the University of New Mexico in Albuquerque, NM. After numerous highly successful career endeavors, he began teaching at Lawrence Tech University in 2002 and has become a remarkably active teacher and researcher. He is the director of the Thermal Science Laboratory and Aerodynamics Laboratory, Coordinator of the Certificate of Energy and Environmental Management Program and Aeronautical Engineering Minor/Certificate, and Chair of the Leadership Curriculum Implementation Committee.

During his tenure at Lawrence Technological University, Dr. Gerhart has received numerous awards and been nationally recognized for papers and presentations about improving the educational process. In 2005, he was awarded the Outstanding Young Engineer of the Year by the Engineering Society of De-

troit. Also that year, his paper, "K-12 Summer Engineering Outreach Programs—Curriculum Comparisons Between Ages, Minorities, and Genders" was awarded Best Paper—PIC V at the 2005 ASEE Annual Conference. Additionally, he is the recipient of a 2004–2005 and 2005–2006 Kern Faculty Incentive Grants for research with Turbine Technologies, Ltd, and recipient of portions of the 2006 KEEN grant and 2007 Chrysler Foundation grant.

I have seen first-hand the outstanding work that Lawrence Tech University is doing. In particular, the University's Center for Innovative Materials Research is doing state-of-the-art work in the area of advanced composite materials. It is important to develop these cutting-edge technologies here in Michigan because of our strong roots in research and development.

Madam Speaker, I ask my colleagues to join me in recognizing the achievements of Dr. Andrew Gerhart and to congratulate him on receiving this well-deserved award. I am confident Dr. Gerhart will continue in his success, as he educates students to be the next leaders in the field of engineering.

#### TRIBUTE TO CHARLES L. "CHUCK" ROGERS

##### HON. MARY BONO MACK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, November 18, 2010*

Mrs. BONO MACK. Madam Speaker, I rise today to pay tribute to Charles L. "Chuck" Rogers, a distinguished and honorable man who made many selfless contributions to our nation with his service to country in the United States Army and throughout his remarkable life. Mr. Rogers was the patriarch of a wonderful family and someone I was honored to know and call friend. Sadly, Mr. Rogers passed away on October 29, 2010, at the age of 79 surrounded by his beloved family in Pasadena, California. I ask all of my colleagues to join with me today in saluting this outstanding American.

Mr. Rogers was born in San Diego in October of 1931. He graduated from San Diego High School in 1949, and went on to attend UC Berkeley before transferring to Stanford University where he received his A.B. Degree in 1953. Mr. Rogers went on to serve in the Counter Intelligence Corps (CIC) of the United States Army for two years, and then went on to attend Stanford Law School earning his Juris Doctorate in 1957.

While serving in the CIC, Mr. Rogers was stationed on the East Coast where he met his beloved wife, Marion Booth, a secondary schoolteacher. In 1955, Charles and Marion married in Hamden, Connecticut where they began their lifelong partnership, and raising their six children.

Mr. Rogers will always be remembered for his love of family, his endless generosity, his ever-present sharp wit and sarcastic humor, and his strength of character and personal integrity. A man of devotion, Mr. Rogers consistently supported the Catholic Church and was appointed a Knight of the Order of the Holy Sepulchre.

Known for his mastery of impeccable writing, Mr. Rogers became a partner, and practiced with the law firm of Lawler, Felix and Hall

in Los Angeles for most of his career. His most prominent matters related to the telecommunications industry. Mr. Rogers served on or chaired various Bar committees and also valued the camaraderie of his fellow members of the Bar as a member of The Chancery Club of Los Angeles.

The youngest of three brothers, Charles adored his brothers: Joseph W., the late Michael C. and John F. "Jack". They stayed close throughout their lives and enjoyed their time together.

Charles is survived by Marion, his wife of nearly 55 years; their six children, Pamela Burton (John), David (Vicky), Albie, Marion Riley Campbell (Robin), Charles (Anne), and Sarah Krappman (Matthew); their 15 grandchildren (Timothy, Nancy, Lisa, Sarah, Renee and Michelle Burton; Ryan and Spencer Rogers; Liam Riley, Marion Riley Campbell and Eileen Riley Campbell; Brian and Thomas Rogers; and Charles and Kevin Krappman); two brothers, Joe and Jack, and numerous nieces and nephews.

Mr. Rogers will be remembered by his dear family and friends as a dedicated family man who rendered tireless service to those who had the opportunity to associate with him.

Madam Speaker, I once again pay tribute to this great American and family man. His life was a testament to patriotism and the importance of family, and I am honored to speak on his behalf today. I encourage my colleagues to join me in recognizing and celebrating the life of Mr. Charles Lightwood Rogers.

#### STEM CELL THERAPY FOR LEX, THE MILITARY WORKING DOG

#### HON. WALTER B. JONES

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 18, 2010

Mr. JONES. Madam Speaker, this week, the German Shepherd Lex, whose master Corporal Dustin Lee was killed in Iraq in 2007, is returning to Washington.

The RPG that killed his master also injured Lex by sending shrapnel into his back. Lex's pain has been very severe over the past three years and also has a hard time walking.

Lex was able to be retired and in December of 2007 he was officially adopted by Jerome and Rachel Lee, the parents of Cpl Dustin Lee.

I would like to thank Gen. Mike Regner for helping get Lex retired and adopted by the Lees, as their son would have wanted his partner to be home with this family.

This week Lex is traveling to DC for a visit to the Georgetown Veterinary Hospital. Dr. Lee Morgan is performing stem cell therapy on Lex to help relieve his pain and extend his life. The idea is to not only treat the pain, but to repair the damage done by the shrapnel altogether.

This is a very important procedure for both Lex and the Lee family, as they have all been through so much together already.

Many individuals and organizations have made it possible for Lex to receive this therapy by donating time and money to the cause.

I would like to thank the Humane Society, the American Kennel Club, the German Shepherd Dog Club of Northern Virginia, Shoreline German Shepherd Dog Club, and the U.S. War Dogs Association.

I would like to give a special thanks to Connie Whitfield and her husband Congressman ED WHITFIELD, for all they have devoted to Lex and the Lee family. Thanks to John Burnam for all of his work and for bringing Lex's story to my attention three years ago.

A big thank you goes to Dr. Lee Morgan of Georgetown Veterinary Hospital for performing the procedure.

Contributions came from all over the country and I appreciate everyone who donated. A dog handler currently stationed in Afghanistan sent a donation, which speaks to the importance of these dogs and the appreciation our service members have for them.

With that Madam Speaker, I close by asking God to please bless our men and women in uniform, their families, and I ask God to please bless America.

#### STATEMENT ON TERRORIST AT- TACK AGAINST OUR LADY OF SALVATION CHURCH, BAGHDAD

#### HON. JOHN A. BOEHNER

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 18, 2010

Mr. BOEHNER. Madam Speaker, I rise today to join the Obama Administration in condemning the recent terrorist attack against Our Lady of Salvation Church in Baghdad, which left more than 60 dead and another 75 wounded. In the most hideous of ways, we have been reminded of the enemy's desire to seek the death and destruction of anyone who opposes its attempt to impose a pernicious worldview.

This attack occurred during Sunday Mass, just as the congregation rose to recite, "Upon this rock, I will build my church." As a Catholic, as someone raised to cherish life and defend its sanctity, it is difficult to contemplate the twisting of the human soul required to shatter that peace and commit such a senseless act. It's even more difficult to summon the restraint required to ease the trembling such hatred provokes.

The enemy keeps innocents of all faiths in its sights. In August, men and women affiliated with a Christian non-government organization working to provide eye care to people in remote and destitute areas of Afghanistan were executed in cold blood by the Taliban. In the last two weeks, a devastating and deadly bombing attack occurred during a worship service at a mosque in Pakistan. In the case of the recent cargo plane bombing attempt, the President indicated the bombing packages were addressed to Jewish synagogues in Chicago. These attacks are designed to bring division where there is diversity, and chaos where there is stability.

As time passes, as national debates and attention shifts, it is easy for the real horror and tragedy of the terrorist attacks of September 11, 2001 to become faded and blurred memories. But the hateful ideology that drives these attacks, the global movement to reject Western culture and values and religion is still plotting, planning, and attacking where it can. We were wrong to ignore the warning signs in the 1990s, when we witnessed a steady escalation of attacks, which we treated as isolated incidents. As Americans, as keepers of the truth that "He who gave us life, gave us lib-

erty," we must spare no effort to protect people of all faiths who oppose radical Islamic extremists. Our vigilance in this regard must be perpetual and total.

As Christians, we are taught that suffering and disappointment can enlarge our hearts and make us more grateful for the blessings in our lives. In this season of thanksgiving, let us renew our gratitude for the brave men and women overseas standing guard in defense of our freedom and taking the fight to the enemy.

#### TRIBUTE TO AMANDA TERHARK

#### HON. TOM LATHAM

OF IOWA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 18, 2010

Mr. LATHAM. Madam Speaker, I rise today to recognize Amanda Terhark of Iowa Falls, Iowa, as the recipient of the Art Educators of Iowa (AEI), 2010 Outstanding Middle School Art Educator award for her dedication to her students and art. She accepted the award on October 2, 2010, at the AEI conference in Sioux City, Iowa.

Amanda splits her time as an art teacher at Riverbend Middle School and Rock Run Elementary School and has been teaching art for seven years. This is her first teaching position and the first time she is getting recognized for her work.

When Amanda found out she was nominated for the award last summer, she asked Riverbend Middle School's principal Jeff Burchfield to write a letter of recommendation. In his letter, Mr. Burchfield praised her work both in the classroom and the community. He wrote: "She has high expectations for student performance and behavior, yet her teaching style is one of mutual respect and admiration . . . [Amanda] genuinely cares for the students in her classroom, and this is evident in the way that she interacts with them and builds connections with them."

Amanda has always put her students first. She was instrumental in starting an art club at Riverbend Middle School five years ago and in 2008, for her final project for her master's degree, Amanda involved her students by including some of their artwork in her exhibit.

Amanda Terhark is an incredible teacher, and her dedication to her profession and to her students should make every Iowan proud. It's an honor to represent her and the people of the Iowa Falls Community School District in the United States Congress, and I know that my colleagues in the House join me in congratulating Amanda on this well-deserved award and thanking her for her dedicated service to her community and America's youth.

#### HONORING CARL DAY

#### HON. STEVE AUSTRIA

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 18, 2010

Mr. AUSTRIA. Madam Speaker, I rise today on behalf of the people of Ohio's Seventh Congressional District to honor the life and memory of Carl Day.

As a 50-year veteran broadcaster, Carl Day was known as the Voice of Dayton. According