

to slow the train, even when she surely must have realized that a collision was inevitable.

Operator McMillan gave her life to save her passengers. Ms. McMillan's heroism surely prevented an even greater tragedy and for that we are all grateful.

The NTSB pointed to the crash-worthiness of the railcars as a major contributing factor in the severity of the accident.

These are the first-generation 1000 series cars that are subject to shearing in crash situations.

Metro has known about the compromised crashworthiness of its oldest railcars for many years.

A relatively low-speed accident at the Woodley Park Station in 2004 demonstrated how dangerous these railcars are in a crash situation. Fortunately, in that accident no one was seriously injured.

After the June 22 accident, Metro implemented a plan to place the older 1000 series cars in the center of trains as claiming that this shelters the older, less crashworthy cars in an accident.

The NTSB has pointed out that there is no factual basis for this practice, known as "bellying," in creating safer trains.

The only way to make for safer trains is to get the old, unsafe railcars off the system. I am happy to report, that WMATA is working to replace the 1000 series cars incrementally with newer, safer cars.

In fact, last Monday, Metro announced it has placed the order for the 7000 series cars that will finally replace all of the oldest, most unsafe, railcars on the system.

The NTSB's top-line recommendations to the Washington Metropolitan Area Transit Authority are the following:

Expedite the detection and replacement of all faulty track circuits within the System.
Expedite the replacement or reinforcement of all of the oldest least crashworthy railcars in operation.

Ensure that all new and current railcar cockpits are outfitted with event data recorders.

And lastly, management, starting with the board, must establish a culture of safety that pervades the entire organization.

The last point is incredibly important because despite Metro's ongoing budget woes, making safety a genuine priority would come at no additional cost to WMATA.

The NTSB also had many compelling recommendations for how the Federal Transit Administration should establish better safety guidance.

Because of Metro's unique relationship with the Federal Government, the FTA should provide immediate guidance to Metro on improving the safety of its operation.

Because the FTA has no actual regulatory authority, Congress must take the NTSB's safety improvement recommendations as a call for legislative action.

We must act to ensure that the NTSB's recommendations to FTA can

be implemented in a way that achieves results.

Senators DODD, MENENDEZ, MIKULSKI, and I introduced legislation requiring the Transportation Secretary to establish and implement a comprehensive transit Public Transportation Safety program.

With the support of Senator SHELBY, this bill was reported out of committee and is awaiting action on the floor.

This legislation will give the FTA the ability to take decisive actions such as conducting inspections, investigations, audits, examinations of public transit systems.

The Public Transportation Safety Program Act of 2010 came about at the request of the President and Transportation Secretary LaHood.

I applaud the Obama administration for recognizing the need to give the FTA legal enforcement authority of its standards and rules.

This legislation establishes the type of safety enforcement authority for the FTA that currently exists for the Federal Railroad Administration's over commuter rail systems and that the Federal Motor Carrier Safety Administration has for commercial trucking.

It makes sense for public transit systems that receive federal funding to meet federal safety requirements set by the FTA.

These are safety requirements that could have saved the lives lost in last year's Red Line crash and would help make transit systems across the country safer for all users.

Just as I believe that the Federal Government has a role in ensuring Metro is safe for its riders and employees, I also believe the Federal Government has a responsibility to help fund the safe operation of the system since Metro provides the Federal Government and its employees a vital transportation service.

I was proud to work alongside Senators MIKULSKI, WEBB and former Senator John Warner to include major new funding authorization for Metro in the Federal Rail Safety Improvement Act, which was signed into law in 2008.

This law authorizes \$1.5 billion over 10 years in federal funds for WMATA, and is matched dollar-for-dollar by the local jurisdictions, for capital improvements.

This arrangement will finally provide Metro with the dedicated funding the system needs.

President Obama's fiscal year 2011 budget request to Congress includes \$150 million for Metro.

This builds on the substantial down-payment Senators MIKULSKI, WEBB, MARK WARNER and I were able to secure for Metro last year. I am happy to see that the Appropriations Committee has included this request in the Transportation appropriations bill reported out of Committee.

This is an important investment, but it is not nearly enough to fulfill all of Metrorail's obligations.

Metro maintains a list of ready-to-go projects totaling about \$530 million and

\$11 billion in capital funding needs over the next decade.

When Metro was a relatively new system it was the epitome of safe and reliable public transit.

After 34 years of operation, and a managerial focus on system expansion rather than system preservation, the backlog of maintenance needs have taken its toll.

I find it unacceptable that the transit system in our Nation's Capital does not have enough resources to improve safety and maintain its aging infrastructure.

My deepest sympathies remain with the families and friends whose lives are forever affected having lost someone dear to them in last year's tragedy.

I want them to know that you and the loved ones you lost are not forgotten.

This tragedy has served as a constant reminder and inspiration for my work to fix the problems that led to the tragedy.

I call on my colleagues to honor the memory of those by working to pass the Public Transit Safety Act so that we can prevent similar tragedies from happening in the future.

SMALL BUSINESS TAX RELIEF

Mr. GRASSLEY. Mr. President, we spent nearly 6 weeks debating a bill that would help small business.

My friends on the other side of the aisle exclaimed that the bill was a jobs bill, one that would help small business—the engine of our economy.

The senior Senator from Louisiana—for whom I have great admiration as an advocate for small business—said, "If the Democrats aren't for small business, I don't know what we're for."

Well, the small business jobs bill was not passed by this body.

My friends on the other side will claim that Republicans blocked the bill.

But I think my friends need to look in the mirror when placing blame on their inability to govern.

Even if the small business jobs bill would have passed, the tax measures in that bill are only a drop in the bucket when it comes to the taxes and increased regulation small business is going to have to endure.

That's right, although Democratic leadership and the White House continue to say that they are for small business, any legislative measure that has been advertised as helping small business has not lived up to the hype.

Let's start with the new health care reform law.

During the debate over health care reform, my friends on the other side of the aisle—including top officials in the White House—explained that the new law would provide tax credits to small business to help them pay for health insurance.

My friends said it so many times, you would almost think that the so-called tax credit was the best thing since sliced bread.

Many Democratic Senators based their vote in favor of the health care reform bill solely on the belief that the small business tax credit for health insurance would help struggling small businesses.

Well, even after the White House spent taxpayer dollars to send postcards to 4 million small businesses informing them of the so-called tax credit for health insurance, the tax credit has been a dud.

That is not according to this Senator; that is according to small business owners and brokers who are in the business of selling insurance to small business.

For example, just the other day—Thursday, July 29—the Bloomberg news organization wrote an article noting that the response to the so-called tax credit for small business “has been cool” according to “health-plan brokers across the country.”

Here are some quotes from the article about the small business tax credit:

James Stenger, director of business development for Benefit-Mall, said, “The reality is it doesn’t meet the hype . . . It’s had very little traction so far . . .”

Russ Childers, a broker in Americus, GA, said, “It fell short of what was needed to help businesses.”

Todd Page, of Warrenville, IL, said, “We’ve really wanted it to work, because we’d sell more . . . It just hasn’t worked out, and most firms have been disappointed.”

Thomas Harte, president of Landmark Benefits, Inc., said, “We’re not seeing more people becoming insured as a result of a subsidy coming their way.”

They are not the only ones decrying the so-called tax credit for health insurance.

The chief executive officer of the largest organization representing small business—the National Federation of Independent Business—questioned the effectiveness of this tax credit.

Small business owners who also had high hopes that the credit would help them were surprised and extremely disappointed when they found out they did not qualify for the credit.

A May 20 Associated Press article chronicles these frustrations.

I would like to read one passage from the article before I move on. The article said:

Zach Hoffman was confident his small business would qualify for a new tax cut in President Barack Obama’s health care overhaul law. But when he ran the numbers, Hoffman discovered that his office furniture company wouldn’t get any assistance with the \$79,200 it pays annually in premiums for its 24 employees. ‘It leaves you with this feeling of a bait-and-switch,’ he said.

Every day, I hear from Iowa small business owners who are frustrated with the so-called small business tax credit for health insurance.

I have been told that—after gathering all of the required information and paying an accounting professional to calculate all of the phaseouts and

limitations—the time and cost almost outweighs any benefit for those businesses lucky enough to qualify.

Steven Yeater of Wilton, IA, the co-owner of a products finishing business, wrote me a letter telling me that the tax credit is “(1) not well thought out or discussed, (2) ridiculously complicated for a small business owner to understand and implement, and (3) once again, Congress is over-selling/over-promising the benefits of the tax credit.”

This is just one example where the Democratic majority has failed small business.

This is one example where the Democratic majority has touted a so-called benefit for small business that did not live up to its hype.

And now, small business is faced with mounting tax increases and regulatory burdens.

What do I mean?

The new health care reform law included 20 tax increases. Thirteen of them fall on individuals and families, and 7 of them hit businesses.

These tax increases will be devastating for small business. Moreover, these tax increases far outweigh the benefit of the so-called small business tax credit for health insurance that some businesses are lucky enough to receive.

And this is not the only tax increase small business will face. When Congress returns after the August recess, we are going to debate the bipartisan tax relief that was enacted back in 2001 and 2003. That tax relief is set to expire at the end of this year unless Congress acts. Allowing the bipartisan tax relief to expire will result in the largest tax increase in our Nation’s history.

My friends on the other side of the aisle have indicated that they would like to extend the bipartisan tax relief for the “middle class.”

I want to emphasize that this means that my Democratic colleagues want to extend 80 percent of the bipartisan tax relief that they like to call the Bush tax cuts.

Actually, the only reason why they call it the Bush tax cuts is to vilify the tax relief. But my friends seem to support 80 percent of the tax cuts they enjoy vilifying so often.

Which brings me to my final point. My friends on the other side of the aisle would extend some of the tax relief but not all of it. My friends want to allow the top marginal tax rates—and a number of hidden taxes that affect these taxpayers—to expire. Why? Because my friends say the country—our Federal Government—cannot afford to give tax cuts to the “rich.”

But, it is not the rich who are going to be burdened if the rates were allowed to expire; it is small business that will suffer.

So in closing, I refer back to the statement of the distinguished Senator from Louisiana, which was, if Democrats are not for small business, I don’t know what we are for.

The Democratic leadership is not for extending all of the bipartisan tax relief. So I will leave it to others to decide whether or not my Democratic colleagues are for small business.

I ask unanimous consent to have the items to which I referred printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

[From the Bloomberg Government in Development, July 29, 2010]

SMALL BUSINESS SLOW TO EMBRACE HEALTH TAX CREDITS, BROKERS SAY

(By David Lerman and Liz Smith)

One of the ways President Barack Obama envisioned expanding coverage under the health overhaul was by giving small businesses a tax credit worth tens of thousands of dollars to help cover their employees.

Though 4 million postcards were mailed to eligible firms, response has been cool, say health-plan brokers across the country. The reason is that the credit starts to phase out for companies that pay average annual wages of more than \$25,000, leaving out many businesses in higher-wage states and discouraging others who don’t think the credit will help.

“The reality is it doesn’t meet the hype,” said James Stenger, director of business development for BenefitMall, which sells small-group plans in New Jersey. “It’s had very little traction so far.”

Todd Page, vice president of sales at JLBG Health in Warrenville, Illinois, said about 40 percent of the 460 small businesses his firm contacted were eligible for the credit. Only about seven would get the full benefit and be able to claim a credit equal to 35 percent of the premiums they pay.

Independent brokers sell small-group policies from insurers such as UnitedHealth Group Inc. and Aetna Inc. to firms with up to 50 employees and can assess how tax incentives affect coverage decisions.

Karen Mills, administrator of the U.S. Small Business Administration, said complaints about the credit’s limited reach are premature.

“I think this is all still in anecdote land,” Mills said in an interview. “The math says it’s likely to be positive.”

Mills said the income cap was necessary because Congress was intent on keeping program costs under control. “It’s just trying to get to the people who need the help the most.”

ESTIMATED SAVINGS

The Congressional Budget Office estimates the tax credit will save small businesses \$40 billion by 2019, and Obama said it will help millions of companies solve one of their biggest worries: offering health insurance to their workers.

The plan is intended for enterprises such as independent printers, mechanics shops and restaurants, which lack the negotiating power that big companies have with insurers. The biggest breaks go to the smallest, least-wealthy workforces under the plan.

TARGETED EMPLOYERS

The Internal Revenue Service said the plan is for employers who pay at least half the cost of individual coverage for their employees in 2010. From 2010 to 2013, the maximum credit goes to companies with 10 or fewer full-time employees that pay annual average wages of \$25,000 or less.

The credit is completely phased out for employers that have 25 or more workers or that pay average wages of \$50,000 a year or more. Because eligibility rules are partly

based on the number of employees, brokers complain that the tax break diminishes relatively quickly. For example, a firm with 14 workers that pays an average of \$30,000 gets to claim a credit worth 19 percent of premiums paid.

The Obama administration said the program can help as many as two thirds of the nation's 6 million small businesses, based on Small Business Administration figures.

"It's worth perhaps tens of thousands of dollars to your companies," Obama said in a May 25 speech at the White House. "And it will provide welcome relief to small business owners, who all too often have to choose between hiring or keeping your health care for yourselves and your workers."

Mills said "a huge proportion" of these small businesses haven't been able to afford insurance or get access to it.

"This could very well tip the scales for some of them," she said.

COST OF LIVING

Many businesses who buy small-group health insurance have 10 or fewer employees. Most won't enjoy anything close to that 35 percent maximum credit because they pay more than \$25,000 in average wages, the brokers said.

Stenger said the average family plan in New Jersey costs \$1,500 to \$1,800 a month. So a tax break that ends up cutting premium costs by 10 percent, for example, wouldn't induce firms to start offering coverage.

"The impact is a lot less than the crafters of this provision thought it would be, at least in New Jersey," he said.

'BLEEDING WOUND'

Brokers in other regions said the income issue isn't isolated to high-cost states like New Jersey.

"The income hurts the worst," said Russ Childers, a broker in Americus, Georgia. "It fell short of what was needed to help businesses."

The National Federation of Independent Business, a small-business lobbying group, disputed the administration's estimates for how many businesses will benefit.

"It's the equivalent of putting a band aid on a profusely bleeding wound," said Michelle Dimarob, head of legislative affairs for the federation. "It won't solve the number-one problem for small businesses."

The group in May joined Florida's legal challenge to the health-care reform law, becoming the first private organization seeking to overturn the measure.

Some 46 percent of companies have fewer than 10 workers, and many of those businesses insure only owners' families, Dimarob said. The credit, which expires in its current form in 2014 and fully in 2016, isn't likely to change this, she said. The credit can increase to 50 percent for the last two years if owners purchase insurance through a state exchange.

MICHIGAN INSURERS

Insurers in Michigan are scaling back attempts to sell to small businesses, said Steven Selinsky, the incoming president of his industry's trade group, the National Association of Health Underwriters. Selinsky closed his agency that sold small-group health insurance.

"After the economy collapsed, people just weren't purchasing," said Selinsky, who now works for BeneSys Inc., a third-party insurance administrator for unions. "It's just not doing what we had hoped."

Page, the Illinois broker, said his staff has provided 61 new quotes for potential clients and has sold two new policies to that group.

"We've really wanted it to work, because we'd sell more," said Page, whose clients include doctors' offices and auto-body repair

shops. "It just hasn't worked out, and most firms have been disappointed."

Thomas Harte, president of Landmark Benefits Inc., who serves about 400 employers in New Hampshire and Massachusetts, said he hadn't come across any clients eligible for the tax credit. He has a long list of customers that exceed allowable income thresholds, or who have too many full-time workers.

"We're not seeing more people becoming insured as a result of a subsidy coming their way."

BLUE CROSS GAINS

One exception to the experience of many insurance brokers has been Blue Cross and Blue Shield of Kansas City, which started an intensive advertising campaign to promote the tax credit when the law was enacted.

The group sold 227 plans to small businesses in the past three months—an 80 percent increase in sales compared with a normal three-month period, said Tom Bowser, chief executive officer.

Even with the added business, Bowser said most small businesses in the Kansas City market don't qualify for the tax credit. Of the firms with fewer than 25 employees, no more than a quarter of them qualify, he said.

HELP FOR IDAHO

The credit has potential to help in Idaho because its economy is dominated by small businesses averaging eight workers, said Scott Leavitt, owner of an insurance brokerage in Boise and the immediate past president of the health underwriters association. On the other hand, Idaho's average per capita income is \$33,000, and more than \$35,000 for his block of customers, he said.

About a quarter of his clients could see some relief, though it would only be significant for 12 percent, he said.

Administration officials say they expect more businesses to warm to the incentives.

"These tax credits will make it easier for small businesses to give their workers the insurance they need," said Nicholas Papas, a spokesman for the White House. "We're working diligently to ensure small businesses know about this credit."

"Small businesses are looking into it because they're not dumb," Mills of the Small Business Administration said. "People want to provide health insurance. The reason is they're losing good employees when they don't."

FACT CHECK: TAX CUT MATH DOESN'T ADD UP FOR SOME

FACT CHECK: 'BROAD' HEALTH CARE TAX CUT FOR SMALL BUSINESS LEAVES OUT SOME COMPANIES

(By Ricardo Alonso-Zaldívar, Associated Press Writer)

WASHINGTON (AP).—Zach Hoffman was confident his small business would qualify for a new tax cut in President Barack Obama's health care overhaul law.

But when he ran the numbers, Hoffman discovered that his office furniture company wouldn't get any assistance with the \$79,200 it pays annually in premiums for its 24 employees. "It leaves you with this feeling of a bait-and-switch," he said.

When the administration unveiled the small business tax credit earlier this week, officials touted its "broad eligibility" for companies with fewer than 25 workers and average annual wages under \$50,000 that provide health coverage. Hoffman's workers earn an average of \$35,000 a year, which makes it all the more difficult to understand why his company didn't qualify.

Lost in the fine print: The credit drops off sharply once a company gets above 10 workers and \$25,000 average annual wages.

It's an example of how the early provisions of the health care law can create winners and losers among groups lawmakers intended to help—people with health problems, families with young adult children and small businesses. Because of the law's complexity, not everyone in a broadly similar situation will benefit.

Consider small businesses: "The idea here is to target the credits to a relatively low number of firms, those who are low-wage and really quite small," said economist Linda Blumberg of the Urban Institute public policy center.

On paper, the credit seems to be available to companies with fewer than 25 workers and average wages of \$50,000. But in practice, a complicated formula that combines the two numbers works against companies that have more than 10 workers and \$25,000 in average wages, Blumberg said.

"You can get zero even if you are not hitting the max on both pieces," Blumberg said.

Hoffman used an online calculator to figure his company's eligibility. At least three are available: from the House Energy and Commerce Committee, which helped write the legislation; from the progressive Center for American Progress; and from the National Federation of Independent Business, which is seeking to overturn the law in federal court. All produced the same result.

"I think (the administration's) intentions are good, but the numbers and applications don't come out to what they intend," said Hoffman, part owner of Wiley Office Furniture, a third-generation family business in Springfield, Ill.

The Treasury Department, which administers the new credit, did not dispute the calculations.

"The small-business tax credit was designed to provide the greatest benefit to employers that currently have the hardest time providing health insurance for their workers—small, low-wage firms," said Michael Mundaca, assistant secretary for tax policy. "Small employers face higher premiums and higher administrative costs than large firms and in many cases cannot afford to provide coverage."

Small business owners are a pivotal constituency in the fall congressional elections, and Democrats are battling to win them over. Major benefits of the health care law—competitive insurance markets, more stable premiums and a ban on denying coverage to those in poor health—don't take effect until 2014. But the health care credit is available starting this year.

It can be a boon for smaller companies paying lower wages. Betsy Burton, owner of The King's English Bookshop in Salt Lake City, estimates that she will get a credit of roughly \$21,000 against premiums of about \$67,800. She has 11 full-time equivalent employees averaging \$26,100.

"What it means is that I can afford to carry this insurance and insure people's families," said Burton. "I was afraid that we were fast approaching a time when I would have to choose between insuring my employees and closing my doors."

Burton believes offering health insurance is the right thing for an employer to do—and also makes good business sense because it helps her retain valued employees. Except at the beginning, she has provided coverage for most of the 33 years the bookstore has been in business.

Slightly more than a third of companies with fewer than 10 employees offered coverage in 2008, down about 10 percent since the start of the decade, according to an Urban Institute analysis.

Hoffman, the furniture store owner whose business missed out on the credit, says he understands that lawmakers writing the

health care legislation had a limited amount of money to work with. But his company's premiums rose 15 percent this year, and it's a struggle to keep paying.

To get the most out of the new federal credit, Hoffman said he'd have to cut his work force to 10 employees and slash their wages.

"That seems like a strange outcome, given we've got 10 percent unemployment," he said.

DEAR MR. WYATT: I am contacting you as I believe you are the individual who assists Sen. Grassley on tax matters connected to his Senate Finance Committee position.

I am writing you to comment on the Small Business Health Care Tax Credit.

Some brief background about our company:

We are a small manufacturer of abrasives in Wilton, IA, currently employing 17 full-time people.

Our major competitors are the Chinese, Korean, and Japanese sandpaper manufacturers and the recession has hit us hard.

We provide some of the following historical benefits to our employees:

We pay 100% of all employees' health insurance premiums;

We provide \$40,000 of life insurance to each employee;

We contribute approximately 14% of each employee's compensation into a profit-plan for their retirement;

Paid vacation;

Approximately 2 weeks paid time off during Christmas which does not count against an employee's vacation time;

What the recession has done to us:

Like many small businesses, we are losing money;

This has caused us to hire some workers through a local temporary business to replace full-time employees as we have turnover and as we try to expand into other areas to keep our business going;

For the last 2 years we have only been able to contribute the 3% safe harbor to the profit-sharing plan (for at least the prior decade we contributed the full roughly 14% of compensation to the profit-sharing plan);

We were forced to change the safe harbor profit-sharing contribution from a 3% mandatory to a matching type plan since a few of the temporary workers will have met the 1,000 hours/12 month rule—essentially punishing the full-time work force as we don't have the discretionary cash to make the contributions for the temps (a whole other tax issue for small businesses); and

We have continually had to reduce some health benefits (via increasing deductible to \$1,000; however, we continue to pay 100% of the premium cost).

Now back to the Small Business Health Care Tax Credit.

Early on I had high hopes that the credit would be quite helpful in defraying the health care premium costs. We currently pay \$11,410.39 per month in Wellmark BCBS premiums (nine on the single plan at \$413.67/month and eight on the family plan at \$960.92/month) for a total annual premium cost of \$136,924.68; and this is before anyone gets sick as we self-insure for the co-insurance. Our annual premium increase will be communicated to us by Wellmark about August and I anticipate another 20+% jump.

However, now some of the details of the credit are leaking out. Today I received the attached letter from our CPA firm, RSM McGladrey. I point you to the limitations and phase-out of the credit. Are you kidding me? By the time I gather all the required information, pay RSM McGladrey to calculate all the phase-outs, the resulting credit will not even cover the expected annual premium increase from BCBS!

What small business is this helping? This is about like all the back to work credits, or whatever they are called, which we concluded with RSM McGladrey are not worth the manpower costs to fully investigate and gather the information.

This credit is worthless. If Congress thinks this is going to encourage small businesses to keep providing health care for their employees, they are grossly mistaken. It just isn't meaningful enough to even enter into the equation in making a decision of what to do for my employees.

Effective today, we can no longer hire someone and provide them with subsidized health insurance beyond what is required by law. We hope to continue with existing employees, but clearly, with what little bit I know about the Health Care Act, come 2014 we are dropping our health plan; if not sooner.

I would hope as Senator Grassley's Finance Committee tax assistant, someone who would understand "the devil in the details", you will pass on to him my frustrations. Such frustrations with respect to the Small Business Health Care Tax Credit being, but not limited to: (1) not well thought out or discussed; (2) ridiculously complex for a small business to understand and implement; and (3) once again, Congress' over selling/promising the benefit of.

I would greatly appreciate if you would convey my thoughts on this matter to Senator Grassley to help him understand what is happening with small business on this issue.

Sincerely,

STEVEN D. YEATER,
Co-Owner.

SPRINGFIELD CENTENNIAL CELEBRATION

Mr. RISCH. Mr. President, I rise today to acknowledge the centennial of the town of Springfield in my home State of Idaho.

On September 13, 1910, the County Commission of Bingham County approved a plat plan for the town-site of Springfield. It was an ambitious vision of a city on the shores of Springfield Lake—a body of water created years earlier to supply irrigation water from Danilsen creek. The area was a popular stopping place on Goodale's cutoff along the Oregon Trail.

In Springfield, 1910 was a busy and exciting time. Water from the Aberdeen-Springfield Canal reached Springfield. The Oregon Short-Line railroad came through and provided service to the community. And in June, a group of women organized the Springfield Domestic Science Club with a focus on community service.

The club quickly became a force in the community, establishing a hot lunch program at the local school and creating and managing the Springfield Cemetery, something members did until 1946. The club also sponsored many educational, cultural and entertainment events.

The Aberdeen-Springfield Canal was a major asset to the area. Not only did it provide much-needed water to the surrounding agricultural land, it provided jobs for many of the early settlers. The canal, begun in 1895, was dug using horse-drawn equipment and manual labor.

Today, the canal is a tribute to private enterprise. No government money was used during its construction. It is owned by its shareholders under a Carey Act corporation and is a "not for profit" organization, which financed it by the sale of shares in the company. The canal was completed at a cost of about \$886,000, irrigates about 63,000 acres of field and helps produce crops valued at roughly \$140 million each year.

On August 28, 2010, the Springfield community will honor its early pioneers with a centennial celebration. During the festivities, a monument in honor of the early settlers will be unveiled. The monument identifies those settlers who formed the backbone of the community by building the canal, operating the markets and shops and organizing the schools and churches. The names of these early pioneer families with the vision of seeing the desert bloom are:

Anderson, Baird, Bedwell, Berg, Blackburn, Bradley, H. Chandler, W. Chandler, Criddle, Cushman, Edwards, Evans, Gravatt, Grover, Hawker, Holland, Houghland, Judge, Line, Leach, Lloyd, Lofgreen, Loomis, Parmalee, Reid, Rupe, Sainz, Sellers, Shelman, Stoddard, Stufflebean, Snyder, Sommercorn, Thurston, Wells, Whyte, Willis.

Although the present day Springfield town-site did not quite live up to the vision laid out in the original plat, those living in the community strive to honor their heritage. Out of that sturdy pioneer stock have come doctors, lawyers, politicians, farmers, ranchers, chemists, accountants, educators, firemen, homemakers, artists, laborers, mechanics, business owners, civil servants, religious leaders and military servicemen.

I congratulate the people of Springfield on this occasion and pay tribute to those pioneers and others like them across our land, who, with vision, determination and hard work, created what we now enjoy.

TRIBUTE TO MARK KOSTER

Mr. BURR. Mr. President, today I wish to honor and recognize Mark Koster. This month, the Senate will bid farewell to one of the unsung heroes of this body. Mark, an associate counsel in the Office of Senate Legislative Counsel, is retiring and concluding his career on Capitol Hill.

Over the last two decades, there is hardly a major Federal education law that doesn't have Mark's imprint. Mark's areas of focus have included higher education, special education, career and technical education, literacy, elementary and secondary education, and a number of early education programs. Mark has more bipartisan legislative accomplishments than many Members of Congress.

Mark has made certain our ideas are drafted into legislation with technical precision, and his dedication to his