

Foster, Dr. Joycelyn Elders, and Justice Thomas.

Thank you in advance for your prompt reply.

Sincerely,

CHARLES E. GRASSLEY,  
Ranking Member,  
U.S. Senate Committee on the Judiciary.

CIRCUIT COURT,  
FOURTH JUDICIAL  
CIRCUIT OF FLORIDA,

Fernandina Beach, FL, September 26, 2013.

Senator Charles E. Grassley,  
Ranking Member, U.S. Senate Committee on the  
Judiciary, Washington, DC.

DEAR SENATOR GRASSLEY: Thank you for your letter of September 25, 2013, and the opportunity to further clarify my views.

I understand your concerns, and please know that my appreciation of the inappropriateness of statements I have made in speeches include those referenced in your letter regarding Dr. Foster, Dr. Elders and Justice Thomas.

Thank you for your continued consideration of my nomination.

Sincerely,

BRIAN J. DAVIS.

NOMINATION OF JOHN KOSKINEN

Mr. HATCH. Madam President, I wish to speak on the nomination of John Koskinen to be the next Commissioner of the Internal Revenue Service.

I want to say upfront that I support Mr. Koskinen's nomination as I believe he is a qualified candidate for this position and he deserves to be confirmed.

However, I do have to say that I am disappointed in the process by which his nomination has been moved through the Senate, both in the Finance Committee and here on the floor. There is simply no reason for the Senate to rush to confirm Mr. Koskinen, and there is ample reason for us to take our time.

It goes without saying that the IRS is one of the most powerful agencies in our government. It is both feared and loathed by people throughout the country. That being the case, it is absolutely essential that all the actions of the IRS and its leadership are above board.

That is the only way for the agency to maintain its credibility.

That is the only way an agency this powerful can maintain the trust of the American people.

The American people should be able to trust that the IRS will enforce our Nation's tax laws without bias or prejudice. If that trust is broken, it damages the credibility of our entire government.

Needless to say, over the last few years, the IRS hasn't done a good job of maintaining that trust and, as a result, it has eroded its own credibility.

I am talking, of course, about the IRS political targeting scandal currently under investigation in the Finance Committee.

If there is one thing that everyone should agree on, it is that the IRS should enforce the tax laws as they are written by Congress without consideration of political views. Sadly, it appears that, for a time, not everyone at the IRS shared that view.

When this scandal first came to light, there was condemnation on all sides and everyone—regardless of party affiliation—wanted to get to the bottom of it.

President Obama, for example, said “I have got no patience with it, I will not tolerate it, and we will make sure that we find out exactly what happened on this.”

Majority Leader REID expressed similar views here on the floor, stating: “I have full confidence in the ability of Senator BAUCUS and the Finance Committee to get to the bottom of this matter and recommend appropriate action.”

I hope that hasn't changed.

I hope that the effort to rush Mr. Koskinen's nomination through the Senate is not part of an effort to sweep the Finance Committee's investigation under a rug and hope it disappears.

As I said, there is no reason for us to move so quickly on this nomination.

By waiting until our investigation has concluded, we can ensure that the next commissioner—presumably Mr. Koskinen—will begin their time with the benefit of the findings of the investigation. This would put him in a better position to fix the problems we have uncovered and to move the agency forward. In addition, it would ensure that he has the confidence of Members of both parties, which is vital with an agency of this size and stature.

I am encouraged by Mr. Koskinen's commitment to continue the cooperation the Finance Committee has enjoyed so far in its investigation, as well as his commitment to working with Congress to fix the IRS's many problems.

I plan on holding him to his promise. The confirmation of a new IRS Commissioner should not be a partisan issue.

My fear is that, by including Mr. Koskinen in the current partisan fight over executive branch nominees, the Senate Democratic leadership is injecting partisanship where none should exist. This further undermines the IRS as an agency, not to mention Mr. Koskinen's future leadership of the agency.

This is not a time that we should be undermining the IRS. In addition to restoring the agency's damaged credibility—which I believe should be the next commissioner's top priority—there are a number of other challenges facing this agency.

For example, there is the IRS's significant role in the implementation of ObamaCare. As we have seen thus far, this presents a number of difficulties, both in terms of operation and enforcement.

Both the IRS's inspector general and insurers throughout the country have questioned whether the agency is capable of administering the Affordable Care Act's premium subsidy program without massive amounts of fraud or improper payments.

On top of that, there are the proposed IRS and Treasury regulations address-

ing the political activities of tax-exempt organizations. Given the IRS's recent problems in dealing with these types of organizations, many of us have reason to be skeptical that the agency can promulgate such rules without further bias or prejudice.

On all these issues, Mr. Koskinen has committed to working with Congress, and with Members of both parties.

I hope that he lives up to this commitment.

It is essential that he does so, because, as I said, the IRS is an agency rife with problems, most of which are self-inflicted. These problems are not simply going to go away when a new Commissioner is confirmed, and they aren't going to be solved if the agency ignores the input and inquiries from Members of Congress.

Once again, I support Mr. Koskinen's confirmation. I just wish we had gone a different route with regard to his nomination in the Senate.

NOMINATION OF JANET YELLEN

Mrs. FEINSTEIN. Madam President, today I wish to express my support for Vice Chairman Janet Yellen, nominee for Chairman of the Federal Reserve.

Dr. Yellen has dedicated her life to understanding the complex and evolving field of economics, and her background makes her an ideal candidate to replace Chairman Ben Bernanke and continue the Fed's efforts to boost economic growth, increase the pace of job creation, and ultimately reduce the crushing unemployment that has been a drag on our recovery.

Dr. Yellen's academic credentials and experience in economics are first rate.

She graduated *summa cum laude* from Brown University in 1967 and later earned a doctorate in economics from Yale University in 1971.

She began her teaching career as an assistant professor at Harvard University, where she taught from 1971 to 1976.

In 1977 and 1978 she began her public service as an economist at the Federal Reserve Board of Governors.

In 1980, Dr. Yellen headed west to my home State of California to become an assistant professor at the University of California, Berkeley. She rose to professor emeritus of business and economics and was twice awarded teacher of the year at Berkeley's distinguished Haas School of Business.

During her time at Berkeley and elsewhere, Dr. Yellen published numerous research works, including the well-regarded “Waiting for Work,” a comprehensive study of unemployment she completed with her husband, the economist George Akerlof.

Dr. Yellen's research has been published in the *Journal of Economics*, *Business Economics*, and the *Brookings Papers on Economic Policy*, amongst others.

Her research has primarily focused on unemployment, monetary policy, and international trade—a perspective that will be vitally important as the Fed works to solve the complex issues facing the global economy.

In 1997, she left the Federal Reserve to chair the Council of Economic Advisers during the Clinton administration.

Before her appointment to Vice Chairman of the Fed she led the Federal Reserve Bank of San Francisco, keeping watch over financial conditions in the region as well as providing counsel on the direction of monetary policy.

In 2010, she was appointed by the president and confirmed by the Senate to be Vice Chairman of the Federal Reserve where she has ably served. She has been intimately involved with the Fed's interest rate policy and its continuation of the unprecedented program of quantitative easing.

I believe that this extensive experience working on monetary policy issues at the Federal Reserve will make for a seamless transition to Chairman and provide stability to financial markets.

Recently, a lot of attention is being paid to the issue of growing income inequality in our country.

Over the last few decades, middle-class incomes have stagnated while incomes for high earners have enjoyed a stratospheric rise. Increasingly, the owners of capital are reaping a greater and greater share of the profits, while hard working Americans struggle to keep up.

If this trend continues, it will make for a more volatile economy and put middle and lower income families in increasing financial strain.

Most importantly, if income inequality is really a product of inequality of opportunity, then the United States will no longer deliver on its most fundamental promise, one that serves as the foundation for our social contract.

To me, that outcome is unacceptable, and our leading economic thinkers should be working night and day to ensure that every hard-working American has the opportunity to be successful in this country.

The most direct way to address income inequality is to increase the rate of job creation in the United States. We have made significant progress in the recovery from the great recession, but the recovery has not been robust enough to translate into a robust labor market which increases wages for all Americans.

Dr. Yellen has demonstrated a consistent ability to balance the Fed's mission of increasing employment and maintaining stable inflation. Her academic work suggests that she is keenly aware of the devastating impact of persistently high unemployment, both for families and the economy writ large.

With her keen understanding of economics and a rigorous analytical process and a distinguished career in academia, Dr. Yellen is the right person to lead the Fed at this time.

And let me just say, a woman as Chairman of the Federal Reserve—a talented and extraordinarily well qualified woman—is a positive thing.

I enthusiastically support her nomination, and I encourage my colleagues to do the same.

CLOTURE MOTION

The PRESIDING OFFICER. The pending cloture motion having been presented under rule XXII, the Chair directs the clerk to read the motion.

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, hereby move to bring to a close debate on the nomination of John Andrew Koskinen, of the District of Columbia, to be Commissioner of Internal Revenue.

Harry Reid, Max Baucus, Barbara Boxer, Mark Begich, Richard Blumenthal, Benjamin L. Cardin, Tom Udall, Debbie Stabenow, Sheldon Whitehouse, Bernard Sanders, Christopher A. Coons, Mazie Hirono, Kirsten E. Gillibrand, Jon Tester, Brian Schatz, Martin Heinrich, Claire McCaskill, Joe Donnelly, Heidi Heitkamp.

The PRESIDING OFFICER. By unanimous consent, the mandatory quorum call has been waived.

The question is, Is it the sense of the Senate that debate on the nomination of John Andrew Koskinen, of the District of Columbia, to be Commissioner of Internal Revenue shall be brought to a close?

The yeas and nays are mandatory under the rule.

The clerk will call the roll.

The assistant legislative clerk called the roll.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

Mr. DURBIN. I announce that the Senator from Nevada (Mr. REID) is necessarily absent.

I further announce that, if present and voting, the Senator from Nevada (Mr. REID) would vote "aye."

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Tennessee (Mr. ALEXANDER), the Senator from Arizona (Mr. FLAKE), the Senator from Georgia (Mr. ISAKSON), and the Senator from Nebraska (Mr. JOHANNIS).

Further, if present and voting, the Senator from Tennessee (Mr. ALEXANDER) would have voted "yea."

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The yeas and nays resulted—yeas 56, nays 39, as follows:

[Rollcall Vote No. 287 Ex.]

YEAS—56

Baldwin	Durbin	Leahy
Baucus	Feinstein	Levin
Begich	Franken	Manchin
Bennet	Gillibrand	Markey
Blumenthal	Hagan	McCaskill
Booker	Harkin	Menendez
Boxer	Hatch	Merkley
Brown	Heinrich	Mikulski
Cantwell	Heitkamp	Murphy
Cardin	Hirono	Murray
Carper	Johnson (SD)	Nelson
Casey	Kaine	Pryor
Collins	King	Reed
Coons	Klobuchar	Rockefeller
Donnelly	Landrieu	Sanders

Schatz	Tester	Warren
Schumer	Udall (CO)	Whitehouse
Shaheen	Udall (NM)	Wyden
Stabenow	Warner	

NAYS—39

Ayotte	Enzi	Murkowski
Barrasso	Fischer	Paul
Blunt	Graham	Portman
Boozman	Grassley	Risch
Burr	Heller	Roberts
Chambliss	Hoeven	Rubio
Coats	Inhofe	Scott
Coburn	Johnson (WI)	Sessions
Cochran	Kirk	Shelby
Corker	Lee	Thune
Cornyn	McCain	Toomey
Crapo	McConnell	Vitter
Cruz	Moran	Wicker

NOT VOTING—5

Alexander	Isakson	Reid
Flake	Johanns	

The PRESIDING OFFICER. On this vote the yeas are 56, the nays are 39.

The motion is agreed to.

The Senator from Illinois.

Mr. DURBIN. Madam President, that 10-minute rollcall took 18 minutes. If people stay on the floor we can move these a lot quicker.

NOMINATION OF JOHN ANDREW KOSKINEN TO BE COMMISSIONER OF INTERNAL REVENUE

The PRESIDING OFFICER. The clerk will report the nomination.

The bill clerk read the nomination of John Andrew Koskinen, of the District of Columbia, to be Commissioner of Internal Revenue.

The PRESIDING OFFICER. Under the previous order, all postcloture time is yielded back.

The question is, Will the Senate advise and consent to the nomination of John Andrew Koskinen, of the District of Columbia, to be Commissioner of Internal Revenue?

Mr. MCCAIN. Madam President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second? There appears to be a sufficient second.

The clerk will call the roll.

The bill clerk called the roll.

Mr. DURBIN. I announce that the Senator from Nevada (Mr. REID) is necessarily absent.

I further announce that, if present and voting, the Senator from Nevada (Mr. REID) would vote "aye."

Mr. CORNYN. The following Senators are necessarily absent: the Senator from Tennessee (Mr. ALEXANDER), the Senator from Arizona (Mr. FLAKE), the Senator from Georgia (Mr. ISAKSON), and the Senator from Nebraska (Mr. JOHANNIS).

Further, if present and voting, the Senator from Tennessee (Mr. ALEXANDER) would have voted "yea."

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 59, nays 36, as follows: