

Despite being picked to finish fourth in the Southern States Conference preseason poll, the Panthers (35-2) added their second James A. Naismith national championship trophy in six years to a season that saw the Panthers extend the nation's longest winning streak to 32 games, set a school record for victories in a single season and go undefeated in 14 conference games.

But last night, the Panthers completed their seasoning ride toward their peak by opening up a tight game with a 19-9 run the final four minutes, 45 seconds of the game.

The Panthers also did it with a depth and versatility that has been at the foundation of their success. While forward James Cason had 27 points and 10 rebounds and earned the tournament most valuable player award, the Panthers also got 16 points and eight rebounds from forward Paul Fleming, 14 points off the bench from forward Eddie Walter (who sank six-of-seven shots), 10 each from reserve guard Chris Armstrong and Dalley, and seven points and 10 rebounds from Nigel Coates.

"Eddie Walter was everywhere with big plays, Fleming was slashing to the basket and Nigel to the boards," Raboul said. "It was everybody. It wasn't just one player."

The combination of eight quality players seeing at least 11 minutes each proved to be too much for Pfeiffer (25-8), especially down the stretch.

BSC opened the game with its most uncertain half of the tournament and trailed by four, 36-32, with 3:46 left in the half.

Despite 10 first-half turnovers, the Panthers still managed to take a 45-43 lead into halftime when Walter scored on a three-point play with 48.1 seconds left and hit Cason with a lob for a layup with 5.4 seconds to go.

Walter also helped BSC get off to a good start in the second half with a three-point shot that put BSC up 50-45 at 17:28.

Then the Panthers finally hit their first spurt. After a Pfeiffer basket, Dalley got BSC going with two strong assists, hitting Armstrong cutting to the basket for a layup and then feeding Fleming under the basket for another layup. When Marvin Graves' three-pointer rolled in and out for Pfeiffer, Armstrong nailed a 24-footer from the top of the key for a 57-47 lead and a Pfeiffer time-out at 13:28.

When the Falcons cut BSC's lead to 65-60, Walter came through with another big play. This time, he out-leaped a taller opponent for what seemed to be an impossible rebound and fed Damon Wilcox for a layup on the way down. Then he rebounded a Dailey miss and put it back to put the lead back at 10, 71-61, at 7:24.

But with 5:05 left, the Falcons still trailed by just six, 73-67, and the Panthers needed one of those knockout punches they have used to put opponents away all season.

"The first half was a war," Reboul said, "but we had a few more players than they did and I think that took its toll."

Fleming drew the first blood, with a drive for a three-point play and a 75-67 lead at 4:21. Then another drive by Fleming led to a 78-67 lead at 4:21.

On Pfeiffer's next trip down the floor, Dalley came upon with a loose ball and hit Walter downcourt with a long bomb. Walter could have taken it in himself but he have up to Cason for an uncontested dunk and BSC's largest lead, 80-67, at 3:49.

"I thought they played with great effort, great energy and great enthusiasm," Reboul said. "The game was tight and we realized it, but one thing we've had all year long is competitors."

The way the Panthers played during the final five minutes brought back something Reboul said just minutes before the game.

"The saddest part of all this is that it ends tonight, no matter what," he said. "It's been a great season."

A great season that ended at the top of the peak.

#### WAS CONGRESS IRRESPONSIBLE? THE VOTERS HAVE SAID "YES"

Mr. HELMS. Mr. President, the enormous Federal debt, which has already soared into the stratosphere, is in about the same category as the weather: Everybody talks about it but almost nobody had undertaken to do anything about it—until, that is, immediately following the November elections.

When the 104th Congress convened in January, the U.S. House of Representatives promptly approved a balanced budget amendment to the U.S. Constitution. And in the Senate, while all but one of the 54 Republicans supported the balanced budget amendment, only 13 Democrats supported it. Thus, the balanced budget amendment failed by one vote—but there'll be another vote on it later this year or next year.

This episode—the one-vote loss in the Senate—emphasizes the fact that too many politicians talk a good game, when they are back home, about bringing Federal deficits and the Federal debt under control. But then they come back to Washington and vote in support of bloated spending bills rolling through the Senate.

As of the close of business yesterday, Monday, March 27, the Federal debt stood, down to the penny, at exactly \$4,847,680,358,682.01. This debt, remember, was run up by the Congress of the United States.

The Founding Fathers decreed that the big-spending bureaucrats in the executive branch of the U.S. Government must never be able to spend even a dime unless and until authorized and appropriated by the U.S. Congress. The U.S. Constitution is quite specific about that, as every schoolboy is supposed to know.

So, don't be misled by politicians who falsely declare that the Federal debt was run up by some previous President. These passing-the-buck declarations are false because, as I said earlier, the Congress of the United States is the culprit. The Senate and the House of Representatives have been the big spenders for the better part of 50 years.

Mr. President, most citizens cannot conceive of a billion of anything, let alone a trillion. It may provide a bit of perspective to bear in mind that a billion seconds ago, the Cuban missile crisis was in progress. A billion minutes ago, the crucifixion of Jesus Christ had occurred a few years previously.

Which sort of puts it in perspective—does it not?—that it was Congress that ran up this incredible Federal debt totaling 4,847 of those billions—of dollars. In other words, the Federal debt, as I said earlier, stood this morning at 4 trillion, 847 billion, 680 million, 358

thousand, 682 dollars, and 1 cent. It'll be even greater at closing time today.

#### SELF-EMPLOYED HEALTH INSURANCE COSTS DEDUCTION

Mr. HATCH. Mr. President, I rise today to express my support for H.R. 831, a bill that will finally provide long-promised relief for farmers and other self-employed taxpayers who must pay for their own health insurance expenses. I am very pleased that this measure passed the Senate on Friday. And, I congratulate my colleagues on both sides of the aisle for acting promptly on this legislation.

The 25-percent deduction for the health insurance costs for the self-employed and farmers expired on December 31, 1993. All during the long debate on health care reform last year, both Congress and the Clinton administration in effect promised these taxpayers that, as part of the final bill, their deductions for health insurance costs would be reinstated and made permanent. When our efforts to forge a workable health care reform package broke down last year, so did our promise to extend the health insurance deduction.

Unfortunately, this congressional inaction has left over 3 million taxpayers in a tight spot with respect to their 1994 tax returns. Over 60,000 of these taxpayers are in my home State of Utah. Because of our repeated promises to extend the deduction to cover 1994, many of these taxpayers have held off the filing of their 1994 tax returns. This is because if the extension is enacted, they can deduct a portion of their 1994 health insurance costs and thus lower their tax bill for the year. However, if the bill is not enacted until after the due date for filing 1994 tax returns, April 17, 1995, all of these taxpayers will have to file amended tax returns.

Each day that passes without final action on this bill means thousands of taxpayers will be subject to the extra time, expense, and bother of filing an amended return. This is because many self-employed taxpayers do not want to wait for the last minute to file their tax return. Sometimes it seems that only Congress waits until the last minute to do important things.

Many taxpayers have already had to file their returns. We have already missed the deadline for those taxpayers who are engaged in the business of farming or ranching. Because of the estimated payment rules, those taxpayers face a practical deadline of March 1 for their tax returns. Therefore, many thousands of taxpayers are already facing the prospect of filing an amended tax return, because of slow congressional action.

In case some of our colleagues mistakenly believe that filing an amended tax return is merely a minor inconvenience, Mr. President, let me mention a couple of facts that may clarify this. First off, we need to recognize that filing an amended tax return is no simple