times. I never had a chance to respond to his last letter. Over the semester break, I finally wrote that response. I gathered my thoughts and put them on paper to Sandy. I know I won't be sending this letter, but I thought I'd read it here today, because I know he and the others are listening.

DEAR SANDY, Time has stopped for a while on our campus. It's a little quieter here. People don't seem to laugh as much. And it's cold. It's been cold since we heard the news. For almost a month now, we've been mourning your death and the loss of your companions on that flight. Our university family is a little smaller now, but I think we're a little closer too. I think this closeness has spread to all college students as seen from the dozens of sympathy letters I've received from around the country. So many are sharing in our grief, Sandy, but these letters don't explain your loss—I'm not sure anything will. I'm not even sure if I should look for answers because answers lead to more questions, and questions take time. Time as I have learned is so precious.

Sandy, I'm glad I got to know you for the short time you were with us at Syracuse. You made friends laugh, classrooms brighter, and you made this dome a little louder for those winning touchdowns and tie-breaking baskets. You made our campus better. Sandy, we may have lost you but we didn't loose your spirit. I see it every day now in others, and it's less painful knowing a part of you lives on.

When I first heard the cold news, I wanted to say a prayer. I didn't quite know what to pray for, now I do. I pray that we all live our lives, dream our dreams, walk forward like you did when you were here with us. You and the others have taught us that life is precious, and life too is short. I think you'd want us to know that tragic thoughts, guilty feelings, and profound grief tick away on our own timeclocks.

So we've been grieving for a month now. And I told you time stopped for a while on our campus. Tomorrow, will you mind if we start the clock again? You see, Sandy, the ink is drying on this chapter of our lives. Tomorrow I want to start a new chapter. You, yourself, won't be in this one because I can't bring you back, but you'll be guiding me—you and the others will be guiding all of us. You'll turn the pages as we write, you'll inspire our pens. You see, we all have a responsibility now . . . this book called ''life'' must read on.

Someday I'll look through the book of my life and in my browsing I'll find a chapter that ended on January 18, 1989. I'll be grateful because you helped me turn that page and write so many others. I'll be thankful that you taught me on Earth, and reminded me from Heaven, how precious time and life really is.

Tomorrow, Sandy, we'll be writing a new chapter with your help. One where clocks tick again, knowledge is sought again, and people laugh again. And Sandy, with your help, I think tomorrow our campus will be a little bit warmer.

INTRODUCTION OF LEGISLATION

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 1, 1998

Mr. CRANE. Mr. Speaker, my distinguished colleague from the Committee on Ways and Means, Mr. MATSUI, and I today are introducing legislation to prohibit the Department of Treasury from issuing any regulations dealing with hybrid transactions under subpart F of the Internal Revenue Code. The bill will further instruct the Secretary of the Treasury to conduct a study of the tax treatment of hybrid transactions and, after receiving input from the public, to submit the report to the House Committee on Ways and Means and the Senate Committee on Finance.

The subpart F provisions found in the Code have a direct impact on the competitiveness of U.S. businesses in the global marketplace. Historically, Congress has moved carefully when making changes to those sections of the Code pertaining to international taxation. Unwarranted or injudicious action in these areas can have substantial impact on U.S. businesses operating abroad.

With this in mind, I was very concerned when the Treasury Department issued Notice 98–11 earlier this year to restrict the use of hybrid transactions, which Treasury suggested were being used ''to circumvent the purposes of subpart F.'' Treasury's actions caused Mr. Matsui, me and many others to question the regulatory process Treasury intended to use to change the policy.

Both Chairman Archer and Ranking Democrat Rangel wrote Treasury Secretary Rubin to express their concern over the policy Treasury was suggesting as well as the means by which it was implementing the change. Rather than asking Congress to consider possible changes, Treasury was, in effect, legislating by executive fiat. Following up the letters from Messrs. Archer and Rangel, Mr. Matsui and I joined 31 fellow members of the Ways and Means Committee in asking Treasury to withdraw the regulations in order for Congress to have an opportunity to review the issues.

After receiving this input from Congress and the business community, Treasury did issue Notice 98–35, which withdrew Notice 98–11. However, the issue remains unresolved as Notice 98–35 still leaves Treasury with the option of issuing binding rules regarding hybrid transactions. And, although the rules will not be finalized before January 1, 2000, they will be effective for payments made on or after June 19, 1998. Because Treasury still retains this option to issue regulations and, in effect, legislate in this area, I believe Congress must act to protect its Constitutional prerogative.

With regard to the policy, I am concerned that proposed changes to hybrid transactions would increase foreign taxes on U.S. companies operating abroad—thus putting U.S. companies at a competitive disadvantage with their foreign competitors. Congress just simplified some of the subpart F rules in the Taxpayer Relief Act of 1997, and these, or similar, proposed regulations would be inconsistent with recent Congressional action. Lastly, this policy raises the question as to why the U.S. Treasury Department is so concerned about helping to generate revenue for the coffers of other countries.

I look forward to the study and input from the Department of Treasury on the issue of modifications to the subpart F provisions in the Code. Regardless of the merits of the proposed changes to the subpart F policy, we must not allow Treasury to move forward with regulations until Congress determines the appropriate course of action. The bill we introduce today will allow for that judicious process to go forward and I urge my colleagues to join with us in cosponsoring this bill.

TRIBUTE FOR CAPTAIN DONALD COLLINS BROWN

HON. CHRIS CANNON

OF UTAH

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 1, 1998

Mr. CANNON. Mr. Speaker, I rise today to commemorate a constituent of mine, Captain Donald Collins Brown, upon his retirement after 28 years of active duty in the United States Navy.

Captain Donald Collins Brown was commissioned through the Naval Reserve Officer Training Corp at the University of New Mexico in 1970. He completed flight training and was designated a Naval Flight Officer in 1971. His sea duty tours include several fleet squadrons in the A–6 Intruder. He also served at sea as Aide and Flag Secretary to the Commander Carrier Group One and Chief of Staff to Commander Cruiser-Destroyer Group Three. Captain Brown commanded Attack Squadron one six five and Carrier Air Wing two. His shore assignments include Attack Aviation Readiness Officer at both Commander Medium Attack Wing and Naval Air Forces Pacific Fleet and most recently as Commanding Officer of the Naval Reserve Officer Training Corp at the University of Utah.

Captain Brown is a Distinguished Graduate of the Naval War College in Newport Rhode Island. He has completed nine extended deployments with various Carrier Battle Groups in the Atlantic, Pacific, and Indian Oceans, the Mediterranean Sea and Persian Gulf. He has over 4,000 flight hours, primarily in the A–6 Intruder and has experience with the F–14, S–3 and EA–6B. His awards include two Legions of Merit, two Meritorious Service Medals, the Strike/Flight Air Medal, the Navy Commendation Medal, and other campaign and service awards.

Captain Brown and his wife, Pauline, have two children and reside in Park City, Utah.

Mr. Speaker, I would like to wish Captain Brown my best and commend him on a job extremely well done.

IN HONOR OF THE ALLEN THEATER

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 1, 1998

Mr. KUCINICH. Mr. Speaker, I would like to extend my best wishes to Cleveland's newly remodeled Allen Theater in celebration of its grand re-opening. The Allen has stood the test of time through many hardships to allow its patrons to enjoy the hundreds of films and performances that have graced its dazzling auditorium.

Designed by the famous architect C. Howard Crane and built by Jule and Jay Allen, the theater first opened its doors on April 1, 1921 amidst a frenzy of publicity praising this $1,900,000 movie ''palace.'' Its elegant interiors included a Great Rotunda illuminated by a grand chandelier hung 33-feet above ground. It held 3,080 seats and played host to many silent films.

Even with its obvious success, the Allens would operate the theater for only a year, at

which time Lowes took over, starting a long succession of different owners. All brought significant changes to the Allen, from its structure to the actual performances that took place inside it. From 1972–76, it played host to many soon-to-be-famous rockers who were looking to showcase their acts, such as the BeeGees, Cheech & Chong and the rock band KISS.

After a brief ''dark-out'', the Allen came alive again with a techno-entertainment show called the Laserium that lasted only a year, after which the theater closed its doors for 16 years. But after a long struggle, the Playhouse Square Foundation received the support to save this historic landmark from demolition by signing a 20-year lease to handle its operations. It presented the cabaret show ''Forever Plaid'' which was met with great success. Officials chose to remodel the theater's stage and make it conducive to long-running musicals like Phantom of the Opera and Showboat.

My fellow colleagues, please join me in honoring the Allen Theater during this time of great celebration. Its grand re-opening marks a new beginning for this grand institution. Despite much adversity, it will continue to give us the magic of theater long into the future.

INTRODUCTION OF THE EMPOWERMENT ZONE ENHANCEMENT AND RURAL ENTERPRISE COMMUNITIES ACT

HON. MAURICE D. HINCHEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 1, 1998

Mr. HINCHEY. Mr. Speaker, I rise with my colleague Mr. WATKINS of Oklahoma to introduce legislation aimed at securing funding for Round II of the Empowerment Zone program. Last year's Taxpayer Relief Act authorized the designation of 20 new Empowerment Zones—15 in urban cities and 5 in rural areas—but did not provide any funding for these communities. The bill we are introducing tonight builds on a measure we introduced earlier this year to expand the rural program—the Rural Enterprise Communities Act (H.R. 4071)—to include funding for the 15 urban empowerment zones.

The flexible funding for EZs and ECs is so important because it gives communities the ability to participate directly with their private sector partners in development projects. The communities leverage these funds many times over, using them as seed capital to attract resources from the private sector, non-profit organizations, foundations, universities, churches, and government agencies. Without the funding in place, it will be very difficult for the new empowerment zones to begin implementing their comprehensive strategic development plans.

In addition, we believe that the rural side of this program must be expanded. The Taxpayer Relief Act only authorized five rural empowerment zones. To date, more than 250 communities have notified USDA that they will be competing for these designations. Our bill recognizes the significance of this program for distressed rural communities and allows the USDA to designate an additional 33 enterprise communities in rural areas.

We need to act quickly to ensure that the new EZs and ECs are funded at the beginning of their life cycle when it will do the most good. I have attached a summary of the Empowerment Zone Enhancement and Rural Enterprise Communities Act, and urge my colleagues to support this important measure.

THE EMPOWERMENT ZONE ENHANCEMENT AND RURAL ENTERPRISE COMMUNITIES ACT

Section 2(a), (b). Selection of Additional Enterprise Communities. This section expands Round II of the EZ/EC competition to authorize the Secretary of Agriculture to designate 33 rural enterprise communities. The EC designations are in addition to the five rural and 15 urban empowerment zones authorized by the Taxpayer Relief Act of 1997. In addition, this section extends the filing deadline until January 1, 2000 for communities to apply for a new EC designation.

Section 2(c). Modification of Eligibility Criteria for Rural Empowerment Zones and Enterprise Communities. Poverty is still the main criteria for a rural EZ/EC designation. This section gives the Secretary the discretionary authority to consider other significant factors that contribute to distress in rural communities that are not as prevalent in urban areas. These include: Emigration; Underemployment; Rise in unemployment caused by the federal government, such as a military base closure; and Sudden economic dislocation that causes significant job loss, such as a plant closure.

In addition, this section clarifies that for communities that otherwise meet all of the program's eligibility criteria, the Secretary may exempt sites that will be developed for commercial and industrial purposes from the poverty criteria as long as they do not exceed 2,000 acres or contain more than three noncontiguous parcels.

Section 2(d), (e). Use of Bond Proceeds. The Taxpayer Relief Act authorized EZs to issue ''new empowerment facility bonds'' that are exempt from the state's tax-exempt bond cap, and also created a new type of ''zone academy bond'' to finance school construction in these communities. This section specifies that: Issues of new empowerment zone facility bonds must be consistent with the EZ's strategic plan to receive the special treatment; Rural ECs designated in the Round II competition may not issue zone facility bonds; The comprehensive education plan required to issue zone academy bonds must not be inconsistent with the EZ's strategic plan; and At least 25 percent of the zone academy bonds must be allocated to rural EZs

Section 3(a), (b). Recognition and Incentives for Top Performing EZs and ECs. This section directs the Secretaries of Housing and Urban Development and Agriculture to recognize top-performing EZs and ECs annually. Top performing Round I ECs that otherwise meet all the program's eligibility criteria will be given priority in the Round II EZ competition.

Section 3(c). Continuation Funding for Top Performing Round I EZs and ECs. This section allows HHS to set aside up to 10 percent, of the funds for the Round II EZs ($150 million for urban, $10 million for Rural). Round I EZs and ECs that have completed or made satisfactory progress toward implementing their strategic plans will be eligible to compete for these funds at the direction of USDA and HUD.

Section 4(a)–(d). Funding for Round II EZs and ECs. EZ/EC program funds are distributed through the Social Services Block Grant (Title XX). The President's budget allocates $1.7 billion for the Round II empowerment zones ($1.5 billion for urban and $200 million for rural). This section divides those funds to provide: Urban EZs an annual grant of up to $10 million for the next 10 years for a total of as much as $100 million; Rural EZs an annual grant of up to $2 million for the next 10 years for a total of as much as $20 million; and Rural ECs two grants of $1.5 million for the next two years for a total $3 million.

Section 4(e). Rural Community Planning Grants. To help rural communities prepare their strategic plans during the application process, this section designates $1 million for 100 community planning grants of up to $10,000 each.

Section 5. Responsibility for Environmental Review. The National Environmental Policy Act requires every federal agency that administers a program funded through grants to states, such as the Title XX Social Services Block Grant, to determine, among other things, whether the program will have any adverse effects on the environment. The Department of Health and Human Services—which releases the SSBG funds to the states for EZs and ECs—is currently required to make this environmental review for EZ/EC grants, even though it is not responsible for selecting the communities or approving their strategic plans. This section transfers responsibility for conducting the NEPA reviews to HUD for urban areas and to USDA for rural areas. It also gives the Secretaries the authority to delegate this responsibility to state and local governments and tribal authorities under certain conditions.

Section 6. Performance Measurement and Evaluation. This section requires HUD and USDA to make regular evaluations of the Round II EZ's and EC's progress toward implementing their strategic plans, according to a performance measurement system established by the Secretaries. This section also give HUD and USDA authority to adjust, reduce, or cancel a zone's or community's grant for poor performance.

Section 7. Distribution of Surplus Government Property. This section allows USDA to distribute surplus government property (computers, vans, construction equipment, etc.) to rural EZs, ECs, and champion communities on preferred basis.

Section 8. Effective Dates. In general, the amendments made by this bill take effect as if passed as part of the Taxpayer Relief Act of 1997.

PRESCRIPTION DRUG PRICING

HON. MARION BERRY

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 1, 1998

Mr. BERRY. Mr. Speaker, I rise today to talk about an issue of importance to everyone across this country, especially our seniors.

Let me start by telling you about an 81-year-old woman. Her name is Mary Carson, who lives in my District in Jonesboro. She is presently taking 10 prescription drugs to treat blood blots, blood pressure, nervousness, and arthritis. Although Medicaid covers the cost of some of her prescription drugs, Ms. Carson still spends $80 to $200 monthly on her medications—up to almost half of her monthly income. Ms. Carson's only source of income is