

Ms. Spragens joined the faculty of the Washington College of Law in fall 1973 and founded the Federal Tax Clinic in 1990. Its purpose is to provide third-year law students the opportunity to learn by doing instead of just reading legal theory and to provide assistance to people who frequently are not served well by the legal system.

"Janet came to realize that the tax system is a place where low- and moderate-income taxpayers don't have the resources to protect themselves," said Andy Pike, an associate dean at the law school.

The clinic's clients have included cab-drivers, single working mothers, travel agents, construction workers, retirees, high school teachers, household workers and others who find themselves caught up in the complexity of the nation's administrative and judicial systems. As Ms. Spragens told a House committee in 2001, many are non-English speakers who are frightened and confused. The clinic charges no fees for its services.

Since the clinic was founded, participation in it has been "standing-room only," said its supervising attorney, Nancy Abramowitz, referring both to students and clients. The program's success has spawned others at law schools across the nation.

Born in Washington into a family of lawyers, Ms. Spragens considered becoming a teacher before deciding to pursue a career as a lawyer who taught. She received a bachelor's degree from Wellesley College in 1964 and a master's degree in education from Northwestern University in 1965. She received a law degree from George Washington University Law School in 1968.

As a student teacher during her year at Northwestern, she taught future Sen. Hillary Rodham Clinton (D-N.Y.), then a high school senior. In her memoir, "Living History," Clinton credits Ms. Spragens with urging her to broaden her horizons by leaving the Midwest and attending college in the East. Like Ms. Spragens, Clinton chose Wellesley.

During her third year of law school, Ms. Spragens served as a clerk to U.S. District Judge Oliver Gasch. She was an attorney with the appellate section of the Justice Department's tax division before joining the faculty of the Washington College of Law in 1973. At the time, she was the only female member of the full-time faculty.

Federal funding for the tax clinic, thanks to Ms. Spragens' efforts, came about almost accidentally. Testifying in 1997 before the National Commission on Restructuring the Internal Revenue Service, she was asked what could be done to alleviate tax problems confronting the working poor.

"She said, somewhat offhandedly, just provide funds to create more clinics for the provision of services to this needy population across the country," Abramowitz noted. "The rest is history."

Ms. Spragens also was concerned about unethical tax preparers who prey on low-income taxpayers and about the complexities of the earned income tax credit, which is designed to help the working poor. "They are just overwhelmed by the complexity," she told *The Washington Post* in 2001.

Ms. Spragens served as executive director of the American Tax Policy Institute from 1996 to 2001, was a member of the council for the American Bar Association section on taxation since 1999 and had chaired the section's low-income taxpayer and teaching taxation committees. She was director of the Israel program at the Washington College of Law and was visiting professor of law at the University of Haifa Faculty of Law in 2000.

For her work on behalf of low-income taxpayers, she received the 2006 ABA Section on Taxation Pro Bono Award.

Her marriage to Jeffrey Spragens ended in divorce.

Survivors include two daughters, Robin Spragens Trepanier of Washington and Lee Spragens of Los Angeles; her mother, Sophie B. Altman of Washington; two sisters, Susan Altman of Washington and Nancy Altman of Bethesda; and a brother, Robert Altman of Potomac.●

IN HONOR OF ED McNAMARA

● Mr. LEVIN. Mr. President, last week, Michigan lost a distinguished public servant and a visionary leader, and I lost a good friend. Ed McNamara passed away at the age of 79 after a lifetime of service to our State, including 16 years as Wayne County executive and 17 years as mayor of Livonia. He fought relentlessly to make Michigan a better place, and he succeeded in ways small and large. And as he made a difference in the lives of average people, he did so with a sparkle in his eye and humor on his lips.

Ed was an old pol in the best sense of the word. He loved his constituents, he loved serving them, and he made a difference in their lives. Ed brought health care to the poor, saved a countywide bus system, and revitalized the county's parks. He paved the roads, helped save the Rouge River, and made big investments in the people and infrastructure of Southeastern Michigan.

When Ed took office as county executive, Wayne County, which includes the city of Detroit, was facing a \$135 million deficit. Ed quickly eliminated that red ink and revived the county's bond rating as a first step toward the greater revitalization he envisioned. Ed McNamara never stopped believing in Wayne County, and we will be reaping the rewards of that leadership for years to come. Just this month, Detroit hosted the Super Bowl at Ford Field, which Ed helped to build. Last year, Detroit hosted Major League Baseball's All-Star Game at Comerica Park, which Ed helped to build. And visitors to each of these events flew into the Detroit Metro Airport terminal named in his honor, which Ed helped to build.

Ed's legacy will also live on in the many people he has inspired and mentored, including the Governor of Michigan. Like them, I have learned so much from him in the years that I have known him. It has been a joy to know a man of such energy, talent, kindness, and warmth.

Ed's abundant good nature spread hope and opportunity for the multitude that he touched. His life demonstrated what a difference one person can make. He will be greatly missed by the people he loved and led. Our thoughts and prayers are with his wife Lucille and his children and grandchildren.●

TRIBUTE TO CENTER FOR PROVISIONAL ACCELERATED LEARNING

● Mrs. BOXER. Mr. President, I rise today to recognize the Center for Provisional Accelerated Learning, PAL, in San Bernardino, CA. For the past 20

years, the Provisional Accelerated Learning Center has been an outstanding community center for service and support.

The PAL Center was the vision of Dr. Mildred Dalton Henry, a retired professor emeritus from California State University at San Bernardino. In August 1983, Dr. Henry, community resident Alonza Thompson, and other members of the community worked together to establish a community-based learning center.

Today, these PAL Center founders can look back at 20 successful years of community outreach and mentorship that has changed the lives of many. Many students have written about the gratitude and fond memories they hold for the PAL Center and the positive effect it had on their lives.

At the PAL Center, individuals from throughout the community can receive quality educational services and individual life assistance and support. The PAL Center values cultural diversity and strives to assist individuals from all walks of life. In many communities throughout our Nation, troubling situations have forced many individuals to go without the assistance that could change their lives. In San Bernardino, these same individuals can count on the PAL Center to help them plan for and take action to face life's challenges and plan for successful futures.

I applaud the service and dedication of the community heroes at the Center for Provisional Accelerated Learning in San Bernardino. Their efforts have made a lasting impression on their community, and set a standard for our nation. Please join me in honoring them on their 20th anniversary.●

RECOGNIZING THE WILLIAMS INSTITUTE

● Mrs. BOXER. Mr. President, I am very pleased to take a few moments to recognize the work of The Williams Institute—formerly the Williams Project—on Sexual Orientation Law and Public Policy at UCLA Law School, as it gathers for its Fifth Annual Update.

Founded 5 years ago with the generous support of Charles R. Williams, the Williams Institute produces substantive scholarship on matters pertaining to sexual orientation law and public policy. The first and only institution of its kind in the United States, the institute produces scholarship on sexual orientation issues through the collaborative efforts of scholars, judges, advocates, and students. Those working for the Williams Institute have published an array of documents ranging from amicus briefs that have proved useful in key court cases to books that have helped legal scholars comprehend the ramifications of a constantly evolving body of law.

Educating members of the legal community in America through continuing legal education, lectures, symposia, classes, and speakers is a critical part