

jobs and a new firearms manufacturing plant in the valley.

Last month, New York Governor Andrew Cuomo declared that hardworking Americans who believe in the Second Amendment's right to bear arms "have no place in the State of New York because that's not who New Yorkers are."

No question, Alabama and the Tennessee Valley owe a debt of gratitude to New York and its Governor Cuomo for helping to inspire Remington to expand in Alabama, but to be fair, New York's hostility to the Second Amendment is only one factor supporting Remington's Alabama expansion. The most important factor is that Alabama is simply a better place to do business.

New York's income tax rates are roughly 60 percent higher than Alabama's, which means Alabama's hardworking citizens keep more of the money they earn.

New York's per capita property tax rates are roughly four times higher than those in Alabama, which means Huntsville metro citizens are twice as likely to own a home as New Yorkers.

New York's business tax burden is the 50th worst in America, while Alabama's is a respectable 21st.

New York residents are 25 percent more likely to live in poverty than Huntsville metro citizens. Out of 50 States, Alabama's long-term solvency is 5th best in America, and its overall fiscal condition is 10th best. New York's financial condition is near the bottom, ranking 45th in each category.

Alabama's financial future is bright. New York increasingly risks being unable to pay for basic services.

New York workers average commuting 78 minutes a day to and from work versus 36 minutes a day for Huntsville metro citizens. Tennessee Valley citizens have more time to spend with their families and the enjoyment of life.

In Alabama, the cost of living is 11 percent below the national average. In New York, the cost of living is 25 percent above the national average. A paycheck in Alabama buys 40 percent more than the same paycheck in New York.

Alabama's right-to-work law means that Alabamians cannot be forced to join a union against their will. Whether it be our right-to-work law or the Second Amendment right to bear arms, Alabama's motto says it all: "We dare defend our rights."

Beating out New York was only half the battle for Remington's plant. Alabama faced stiff competition from 24 other States; yet, in the judgment of Remington, the Tennessee Valley was the best place to live, work, and grow their business.

Why? The Tennessee Valley is highly educated. For example, Huntsville metro has the highest per capita concentration of engineers in America. Huntsville and Madison County are ranked number seven in America by CNN Money as "a great place to live

and find a job," number four in America by the Progressive Policy Institute on the list of America's high-tech hot spots, in the top 10 in America by USA Today as a great place to be inspired by innovation, number three in America by business facilities for aerospace and defense manufacturing, and in the top 10 in America by Family Circle magazine for being a great place to raise a family.

The Tennessee Valley is blessed with a clean environment and four major lakes with world-renowned fishing and water sports, lakes that stretch the entire length of the Tennessee Valley.

Unlike New York and other blue States, in Alabama, envy, greed, and class warfare are not political weapons that justify attacking, taxing, and destroying success. To the contrary, in Alabama, we applaud those who, through hard work, find prosperity and the American Dream.

In Alabama, we are blessed with a great Governor in Robert Bentley. We are blessed with political leaders in Jackson, Marshall, Madison, Limestone, Morgan, Lawrence, Colbert, and Lauderdale Counties who support free enterprise and are cooperative and willing to help each other achieve success, attributes that were critical to Remington's concluding that the Tennessee Valley was the best place in America for Remington to grow and prosper.

Thanks to Remington, Americans will soon be able to exercise their Second Amendment rights by buying and owning firearms made in the great State of Alabama.

Thank you, Remington.

As for all you other businesses in blue States who are tired of being attacked and regulated and taxed into submission and financial loss, come on down. There is a reason why Remington chose Alabama and a reason why we are called "Alabama, the Beautiful."

Try Alabama. I promise you will like it and wonder why you didn't come sooner.

ROBERT NEWTON LOWRY, A TRUE AMERICAN HERO

The SPEAKER pro tempore. The Chair recognizes the gentleman from California (Mr. DENHAM) for 5 minutes.

Mr. DENHAM. Mr. Speaker, I rise today to acknowledge and honor the life of a true American hero, Robert Newton Lowry, on his 95th birthday. Bob was born on this day, February 25, 1919, 95 years ago, here in Washington, D.C. He considers Modesto, California, his home.

For high school, Mr. Lowry attended Manlius School, a military school in upstate New York. He graduated at the top of his class and was named an ROTC honor grad. Bob also received a commission to the United States Army, but, unfortunately, he was too young to accept it at the time.

He then was admitted to Princeton University. During his time there, he

received the prestigious New York Herald Book Award. He graduated in 1942 with highest honors, summa cum laude and ROTC. These honors earned him another commission, this time to the United States Marine Corps as a second lieutenant. In July 1942, following Officer Candidate School at Quantico, he began artillery training.

In February of 1943, Bob sailed out of San Diego Harbor with the 2nd Battalion, 12th Regiment of the Third Marine Division. He joined the fighting in the Solomon Islands in the South Pacific, first in Guadalcanal, then the original invasions of Bougainville, Guam, and Iwo Jima.

During his time in Auckland, New Zealand, Bob met his wife, Lieutenant Commander Mary Dudley. They married in May of 1946. Mary died in April 2005, just 2 weeks before their 60th anniversary. Mary always maintained that, as lieutenant commander, she outranked him both in the military service and in their marriage. They are survived by two children, Robert Dudley Lowry and Ann Lowry-Perez, as well as four grandchildren: Sam and Joe Lowry, and Michael and Lowry Champion.

After the battle of Iwo Jima, Bob returned stateside to Norfolk, Virginia, where he commanded a Marine guard company at the naval station. He was soon appointed commanding officer of the Europa, a 100-man Marine detachment sent to Europe to provide security for a seized German luxury liner. Bob was one of the few Marine Corps officers to manage the commissioning of this kind of Navy vessel.

Bob was released from Active Duty in January 1946 and retired from the Marines in 1959 with the rank of major. Following his time in the Marines, he enrolled in law school at the University of Virginia in a postwar accelerated program, graduating in 1948.

Bob then began a lifetime of specialty law practice, primarily in public utility and transportation. His career started first with the Southern Railway and then progressed to his work at a law firm in Washington, D.C.

In 1953, Bob accepted a position with Brobeck, Phleger & Harrison, a renowned law firm in San Francisco, from which he retired in 1989. He has greatly enjoyed the company of the Marine Corps League, the Modesto Detachment, whose members regularly go out of their way to include him, to celebrate his service, as well as they are doing his 95th birthday celebration.

Mr. Speaker, please join me in honoring Robert Newton Lowry on his unwavering dedication and contributions to this great Nation.

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THE DIVINE NINE

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Illinois (Ms. KELLY) for 5 minutes.

Ms. KELLY of Illinois. Mr. Speaker, as we observe the final week of Black