

LTG Lyles is a highly decorated soldier. He has received the department's Distinguished Service Medal, the Defense Superior Service Medal, the Legion of Merit with oak leaf cluster, the Meritorious Service Medal with two oak leaf clusters, and a myriad of other awards.

LTG Lyles has an impressive educational background. He is a graduate of prestigious senior service schools including the Armed Forces Staff College, the National War College, and the Defense Systems Management College. He also holds a Bachelor of Science degree in mechanical engineering from Howard University, Washington, DC, and a Master of Science degree in mechanical and nuclear engineering from the Air Force Institute of Technology, at New Mexico State University, Las Cruces.

LGT Lyles serves proudly as a member of the United States Armed Forces. He is a distinguished soldier whose accomplishments reflect great credit upon himself, the United States Air Force, and the United States of America.

On this occasion, Mr. Speaker, I am honored to join his family, friends, and colleagues as we recognize LTG Lester Lyles on his promotion to four star General in the United States Air Force.

THE 150TH ANNIVERSARY OF THE  
DEATH OF FREDERIC CHOPIN

**HON. JOHN D. DINGELL**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 27, 1999*

Mr. DINGELL. Mr. Speaker, this year marks the occasion of the 150th anniversary of the death of one of the world's most enduring musicians. Frédéric Chopin. Chopin was born in Zelazowa Wola, a village six miles from Warsaw, Poland on March 1, 1810. He suffered from tuberculosis and died in Paris at the age of 39 on October 17, 1849. This year his life and work will be celebrated around the world, and it brings me and my Polish heritage great pride to recognize this event.

Chopin's abilities were recognized at an early age. At 9, he played a concerto at a public concert. He published his first composition at 15. And at the age of 21, Chopin moved to Paris where he was well-received. He taught piano lessons and often played in private homes, preferring this to public concerts.

One of the best-known and best-loved composers of the romantic period, Chopin was devoted to the piano, and his more than 200 compositions demonstrate his grace and skill. And his admirers included fellow composer Franz List and Robert Schumann. Chopin reportedly fell deeply in love with the novelist George Sand (Aurore Dudevant), and he described her as his inspiration.

His works include two sets of etudes, two sonatas, four ballads, many pieces he titled preludes, impromptus, or scherzos, and a great number of dances. Included among the latter are a number of waltzes, but also mazurkas and six polonaises, dances from his native Poland. Some of these dance pieces are among Chopin's best-known works, including the Polonaise in A-flat major and the Waltz in C-sharp minor.

Among Chopin's most engaging works are the Préludes. Intended to serve as improvised beginnings to an intimate recital, these pieces range from gentle melancholy to the dramatic. Many of Chopin's most beautiful compositions come from the series of short, reflective pieces he called nocturnes. His nocturnes were usually gentle with a flowing bass and demonstrate Chopin's flair for elegant, song-like melodies.

Indeed, Chopin composed some of the most beautiful piano music ever written, and I applaud those who will pay tribute to this remarkable composer and his Polish heritage in this important anniversary year.

TRIBUTE TO TEACHING FELLOWS  
FROM STANLY COUNTY, NORTH  
CAROLINA

**HON. ROBIN HAYES**

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 27, 1999*

Mr. HAYES. Mr. Speaker, it is my pleasure to congratulate four Stanly County students who are among the 1999 recipients of the North Carolina Teaching Fellows scholarships. Each Fellow receives a \$26,000 scholarship loan from the state of North Carolina.

The full loan is forgiven after the recipient has completed 4 years of teaching in North Carolina public schools.

In addition, all Fellows take part in academic summer enrichment programs during their college careers.

The Teaching Fellows Scholarship program was created by the North Carolina General Assembly in 1986 and has become one of the top teacher recruiting programs in the country.

This innovative program attracts talented high school seniors to become public school teachers. This is a common sense, state based program that will help encourage our best and brightest to come back to their communities to teach.

The 1999 recipients from Stanly County, North Carolina are Catherine Ellen Hinson and Mai Lee Xiong, both of Albemarle High School, Adam Allen Cycotte of South Stanly High School, and Anna Beth Spence of West Stanly High School.

Mr. Speaker, I want to congratulate these individuals for the courage and desire to enter the teaching profession.

REMEMBRANCE OF OLD  
MARBLEHEAD

**HON. JOHN F. TIERNEY**

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 27, 1999*

Mr. TIERNEY. Mr. Speaker, recently I had the pleasure of joining with my constituents to celebrate Marblehead, Massachusetts' 350th Anniversary! At the festivities a remarkable young eighth grader from Marblehead Middle School shared her poem, "Remembrance of Old Marblehead" with those assembled. I can attest to the fact that her words and delivery truly "stole the show" and I take great pride in sharing Ms. Katherine Fowley's fine work with my Colleagues:

REMEMBRANCE OF OLD MARBLEHEAD

I stand on the rocks and I listen to the ancient whispers of the sea,  
They sing the songs of fishermen, of cannon fire, of boats rich with merchandise.  
I lie on the banks of Fort Sewall.  
Suddenly, the benches transform into canons.  
Trees become young soldiers.  
Townsppeople cheer as the proud bow of the Constitution steers into harbor.  
At night men gather around a blazing fire.  
Their triumphant songs rise to meet the surge of ocean waves.  
When I walk on the old roads, I hear the drumming of Glover's Regiment marching over faded cobblestones.  
On the steps of the Town House the crier is ringing his bell.  
It calls out in the salty air like a foghorn leading sailors home. . . .  
When I walk by the historic houses, I see the spirits of Marblehead.  
A woman stands on a widow's walk. Her white dress flaps around her like the wings of wild seagulls.  
She is waiting for her husband to return.  
She is waiting to see the tall mast emerge from the fog.  
She is waiting.  
The aged bricks and wooden clapboards of these houses are filled with voices.  
And the song of these voices is remember.

STATEMENT FOR THE RECORD ON  
THE INTRODUCTION OF A BILL  
TO CLARIFY THAT NATURAL  
GAS GATHERING LINES ARE 7-  
YEAR PROPERTY FOR PURPOSES  
OF DEPRECIATION

**HON. SAM JOHNSON**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 27, 1999*

Mr. SAM JOHNSON of Texas. Mr. Speaker, today I am joined by Representatives MCCRERY, HOUGHTON, WATKINS, MCINNIS, and CAMP in the introduction of legislation that will clarify the proper treatment of natural gas gathering lines for purposes of depreciation.

For several years, a level of uncertainty has hampered the natural gas processing industry as well as imposed significant costs on the energy industry as a whole. Consequently, I have worked to bring certainty to the tax treatment of natural gas gathering lines. During this time, I have corresponded and met with a variety of people from the Department of Treasury in an effort to secure the issuance of much needed guidance for the members of the natural gas processing industry regarding the treatment of these assets.

Unfortunately, I have not received satisfactory responses. Protracted Internal Revenue Service audits and litigation on this issue continues without any end in sight. As a result, I chose to introduce legislation in the 105th Congress in order to clarify that, under current law, natural gas gathering lines are properly treated as seven-year assets for purposes of depreciation. This year, I introduced similar legislation, H.R. 674, as a part of the 106th Congress. Today's bill supersedes my earlier bill, H.R. 674, and contains a few minor technical changes that are necessary to ensure that this legislation achieves its intended effect.

This bill specifically provides that natural gas gathering lines are subject to a seven-

year cost recovery period. In addition, the legislation includes a proper definition of a "natural gas gathering line" in order to distinguish these assets from pipeline transportation lines for depreciation purposes. While I believe this result is clearly the correct result under current law, my bill will eliminate any remaining uncertainty regarding the treatment of natural gas gathering lines.

The need for certainty regarding the tax treatment of such a substantial investment is obvious in the face of the IRS's and Treasury's refusal to properly classify these assets. The Modified Accelerated Cost Recovery System (MACRS), the current depreciation system, includes "gathering pipelines and related production facilities" in the Asset Class for assets used in the exploration for and production of natural gas subject to a seven-year cost recovery period. Despite the plain language of the Asset Class description, the IRS and Treasury have repeatedly asserted that only gathering systems owned by producers are eligible for seven-year cost recovery and all other gathering systems should be treated as transmission pipeline assets subject to a fifteen-year cost recovery period.

The IRS's and the Treasury's position creates the absurd result of the same asset receiving disparate tax treatment based solely on who owns it. The distinction between gathering and transmission is well-established and recognized by the Federal Energy Regulatory Commission and other regulatory agencies. Their attempt to treat natural gas gathering lines as transmission pipelines ignores the integral role of gathering systems in production, and the different functional and physical attributes of gathering lines as compared to transmission pipelines.

Not surprisingly, the United States Court of Appeals for the Tenth Circuit recently held that natural gas gathering systems are subject to a seven-year cost recovery period under current law regardless of ownership. The potential for costly audits and litigation, however, still remains in other areas of the country. Given that even a midsize gathering system can consist of 1,200 miles of natural gas gathering lines, and that some companies own as much as 18,000 miles of natural gas gathering lines, these assets represent a substantial investment and expense. The IRS should not force businesses to incur any more additional expenses as well. My bill will ensure that these assets are properly treated under our country's tax laws.

I urge my colleagues to join me as cosponsors of this important legislation.

HONORING THE ANNIVERSARY OF  
THE BIRTH OF SAMUEL S.  
SCHMUCKER

**HON. WILLIAM F. GOODLING**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 27, 1999*

Mr. GOODLING. Mr. Speaker, I rise today in recognition of the bicentennial of the birth of Samuel S. Schmucker, who made great contributions to American culture, religion, and education.

Mr. Samuel Schmucker was born 200 years ago on February 28, 1799 in Hagerstown, Maryland into a Lutheran parsonage family. At

age ten, he moved with the family to York, Pennsylvania. As a young man at a time when there were no colleges under Lutheran auspices, Samuel Schmucker attended the University of Pennsylvania and Princeton Theological Seminary. While attending these schools, he demonstrated exceptional intelligence and leadership skills. After leaving school, Mr. Schmucker was determined to do everything within his power to improve education in his denomination and in his commonwealth. In 1821, at the young age of 22, Samuel Schmucker was ordained and he quickly began to instruct candidates for the ministry. He founded and served the Lutheran Theological Seminary by preparing hundreds of men for the Lutheran ministry.

In 1832 Mr. Schmucker became the chief founder of Gettysburg College, one of the 50 oldest colleges in the United States today. Although the college was under Lutheran influence, he insisted that no student or faculty member be denied admission based on their religion. Samuel Schmucker remained an active member of the College Board of Trustees for more than 40 years. Throughout his life, he was an ardent supporter of education for women and minorities. He so adamantly opposed slavery and was outspoken on the subject that when confederate soldiers swept across the seminary campus on July 1, 1863, his home and library were ransacked.

I am pleased to recognize the sponsors of this special event: Gettysburg College, the Lutheran Historical Society, and Lutheran Theological Seminary at Gettysburg and I commend them for acknowledging the importance of Samuel Schmucker's accomplishments.

I am very proud of Samuel Schmucker's contribution to the educational system and culture of Pennsylvania. His legacy of leadership has benefited many generations of Americans.

INTRODUCTION OF THE MEDI-  
CARE'S ELDERLY RECEIVING IN-  
NOVATIVE TREATMENTS (MERIT)  
ACT OF 1999

**HON. JIM RAMSTAD**

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 27, 1999*

Mr. RAMSTAD. Mr. Speaker, I rise today to introduce legislation to promote the coverage of frail elderly Medicare beneficiaries enrolled in innovative Medicare+Choice programs.

This bill will exempt certain innovative programs specifically designed for the frail elderly living in nursing homes from being impacted by the new risk-adjusted payment methodology designed by the Health Care Financing Administration (HCFA) during its phase-in period.

While the concept of a risk-adjusted payment methodology would actually be beneficial for such programs, the interim methodology is limited in scope and is primarily based on hospital encounter data. This focus on hospitalizations will put programs that are designed to provide care in non-hospital settings, thus reducing the need for expensive hospitalizations, at a distinct disadvantage.

One such program is EverCare, an innovative health care program for the frail elderly in Minnesota and other states. A recent study by the Long Term Care Data Institute (LTCDI)

has concluded that EverCare's revenue alone will decrease 42% under this new methodology. The program could not continue with such dramatic cuts.

Recognizing that EverCare and programs like it may be adversely impacted by the new methodology, HCFA granted certain programs limited exemptions. However, HCFA acknowledged that additional steps may be necessary by stating they would also be "assessing possible refinements to the risk adjustment methodology" as it relates to these programs and was considering developing a 'hybrid' payment methodology for them.

I appreciate HCFA's understanding of the uniqueness of the programs and the need to treat them differently than traditional Medicare+Choice plans. However, I am concerned that over four months have passed and we have not seen action on the part of HCFA to develop such a methodology. In addition, I am concerned that they have not applied the exemption to other similar programs specifically designed for the frail elderly living in nursing homes.

Along with the bill and statement today, I am submitting some testimonials I have received from those involved with this critical program. I believe they will do a better job than I could of explaining the uniqueness and importance of these programs.

Mr. Speaker, the risk adjusted payment methodology is intended to ensure reimbursements which reflect the health care status and needs of Medicare beneficiaries, not deny access to pioneering new programs.

That's why I urge my colleagues to cosponsor this legislation to ensure cost-effective and care-enhancing programs like these are not unintentionally and fatally impacted as HCFA gradually moves into an appropriate, comprehensive methodology. I urge my colleagues to cosponsor this MERITorious bill.

THE EVERCARE STORY—CLINICAL SUCCESS  
STORIES SUBMITTED BY SITE  
PHOENIX SITE

Sara Roth was a 75 year old EverCare resident of Shadow Mountain Care Center. Sara's primary diagnosis was S/P frontotemporal craniotomy for a massive subdural hematoma. She was now essentially bedridden and as a result had pressure sores complicating her current medical status. Less than 9 months prior to her enrolling with EverCare, she had been essentially alert and dependent. Sara's family was pursuing legal interventions with her previous health care providers.

Sara's family felt isolated, tremendously frustrated and out of control prior to her enrolling in EverCare. Sue was able to help this family who had unrealistic expectations, make difficult, but informed decisions. Ultimately, Sara was able to die with compassion and dignity. The family was comforted and supported by the team during this difficult time, as their attached letter attests.

This example truly represents the unique aspects of the EverCare model in action—protecting the quality of life, and when this is no longer possible, creating the most therapeutic environment to protect life's end.

SCOTTSDALE, AZ

*July 20, 1998.*

Re Ms. Sue Freeman, nurse practitioner.

Ms. KATHRYNE BARNOSKI,  
*Clinical Director,*  
*EverCare, Phoenix, AZ.*

DEAR MS. BARNOSKI: I write this letter to express our family's deep appreciation for all