

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.  
Townspople 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-