Street stock market crash. Critical of ''clever legal devices,'' and critical of lawyers having done ''relatively so little to remedy the evils of the investment market,'' he observed that ''whatever standards of conduct in the performance of its function the Bar consciously adopts must at once be reflected in the character of the world of business and finance.'' In his view, ''the possibilities of its influence are almost beyond calculation''; and he went on to advise, ''It is needful that we look beyond the club of the policeman as a civilizing agency to the sanctions of professional standards which condemn the doing of what the law has not yet forbidden.''

The point is: Though we are a long-recognized profession, allowed the privilege of autonomy and essentially self-regulation, no insurmountable barriers exist to prevent encroachment on this privilege, or even its end, if our practices or standards are regarded as inadequate or unrealistic. Today, we already see a gradual erosion flowing from a series of new governmental rules—by Congress, for example through the Internal Revenue Code or legislation like Sarbanes-Oxley, or by the SEC or Public Company Accounting Oversight Board (''Peekaboo''), or by Treasury through Circular 230 or other regulations.

Our profession of tax lawyers must take the initiative and become more intently involved—more proactive and not simply defensive. Problems need be identified and solutions developed by ourselves, and where necessary recommended for implementation by the bar in general or by appropriate governmental bodies. We cannot wait for others to compel answers. Nor can we move at the pace of the ALI project that required 13 years to complete a two-volume Restatement of the Law Governing Lawyers. Ours would naturally be more immediate in time and focus, and might well look to the leadership of the ABA Section on Taxation, this organization, the American College of Tax Counsel, or some other concerned and qualified group.

As tax lawyers, we face many different responsibilities daily—to our clients, to the profession, to the public, to ourselves. How we maintain our own self-respect as lawyers; how we desire to be viewed by others; and how we use our special skills to improve the nation's revenue raising system—are all questions crossing our minds every day, some at times in conflict and in need of balancing as we confront different tasks. In this regard, Dean Griswold counseled us to preserve our ''independence of view''—separating our representation of clients from our role as public citizens seeking to improve the functioning of government.

The one exemplar he acclaimed is Randolph E. Paul, Treasury's General Counsel and tax policy leader during World War II, whom the Dean refers to as ''one of the early giants in the tax field.'' Randolph, with whom I practiced during my beginning days as a lawyer, asserted this individual independence throughout his entire career, while he developed a remarkable tax practice. In the closing lines of his classic Taxation in the United States, he makes these seminal observations on ''the responsibilities of tax experts'':

''The most I can say is that I do not think surrender needs to be unconditional . . . I know tax advisers who accomplish the double job of ably representing their clients and faithfully working for the tax system taxpayers deserve . . . At another level I venture the opinion that they lead a more comfortable life than do many of their colleagues. Of one thing I am very sure—that both taxpayers and the government need many more of these independent advisers.''

Tonight this room is filled with many of these independent, responsible advisers—some surely to become the giants we will salute in the future. I am certain that together we will overcome our present challenge ''to restore and maintain public confidence in tax professionals.'' At the same time, I have no doubt too that we will not fail in our ongoing commitment to better the way in which our nation's needs for revenue are fulfilled, fairly and honorably.

## ADDITIONAL STATEMENTS

### RETIREMENT OF 10 UTICA COMMUNITY SCHOOL ADMINISTRATORS

• Mr. LEVIN. Mr. President, I take this opportunity to recognize 10 individuals in Michigan for their dedication and service to public education. The Utica Community School District can be proud of these men and women for their devotion to improving the lives of countless young people.

The Utica Community School District encompasses Utica, most of Sterling Heights, Shelby Township and parts of Ray, Washington, and Macomb Townships. It is the second largest school district in Michigan, with a current enrollment of over 29,000 students. Utica takes pride in its educational standards, dedication, and service to its students. These goals would not have been possible without the efforts of the following 10 school administrators who have a combined 300-plus years of service and have collectively touched the lives of more than 500,000 children over the course of their careers. The accomplishments and the impacts on public education these individuals have had over the years are numerous and impressive.

Each of these individuals has played a vital role in building strong relationships with students, parents, teachers, and the community at large in this diverse and vibrant region of southeast Michigan. They exemplify the necessary dedication, determination, and professionalism to foster individualized attention to each student. I am pleased to honor each of them:

David A. Berube, Assistant Superintendent of Human Resources; Vivian V. Constand, Director of Elementary Education; Joseph F. Jeannette, Assistant Director of Elementary Education; Susan E. Meyer, Director of Secondary Education; Glenn A. Patterson, Director of Human Resources; Diane M. Robinson, Supervisor of Employee Benefits; Nancy M. Searing, Assistant Director of Secondary Education; Linda M. Theut, Administrative Assistant to the Superintendent, Judith M. Wagner, Supervisor of Special Education; and John S. Zoellner, Director of Fiscal Services.

On July 1, 2005, these individuals will retire from their respective careers in education, and their leadership and talents will surely be missed. I know my Senate colleagues join me in congratulating these 10 distinguished individuals for their many efforts throughout the years, and to recognize their record of service to the Utica community schools and to the surrounding community.•

### TRIBUTE TO GEORGE DEMENT, MAYOR OF BOSSIER CITY, LOUISIANA

• Mr. VITTER. Mr. President, I rise today to recognize George Dement, mayor of Bossier City, LA. Mayor Dement will retire from office on June 30, 2005, after 16 years of service to northwest Louisiana. Mayor Dement is retiring from public service on the same date he was inaugurated 16 years earlier. Today, I take a moment to offer warm thanks for his years of service to Bossier City and best wishes for his coming commendation ceremonies.

A native of Princeton, LA, Mayor Dement served in the U.S. Submarine Service in both the Atlantic and Pacific Theaters during WorId War II and was present when the Japanese surrendered at Tokyo Bay. After 5 years of military service, he attended Centenary College and Louisiana State University Shreveport. Upon completing his studies, Mayor Dement began a 22-year tenure with Holiday Inn and was named Innkeeper of the Year in 1976. In 1989, he was elected mayor of Bossier City where he has been reelected three times—all with large margins of victory.

As mayor, Mr. Dement will be remembered for his leadership and accessibility. During his tenure, Mayor Dement led the way on four different phases of the Arthur Ray Teague Parkway and also poured large amounts of energy into revitalizing key areas of Bossier City.

Fondly referred to as ''the people's mayor,'' Mr. Dement is known for his honesty and commonsense approach to governing. I come to the Senate floor today to join the residents of Bossier City in personally commending, honoring, and thanking him for his 16 years of service to northwest Louisiana.•

### RESCUE AND RESTORE PROGRAM

• Mr. BROWNBACK. Mr. President, I rise to mark the occasion of the 500th nonprofit and faith-based group joining Rescue & Restore Victims of Human Trafficking, an initiative by the U.S. Department of Health and Human Services. Rescue & Restore is a project to help protect the victims of trafficking in human beings.

After years of working on a bipartisan level with colleagues to pass the Trafficking Victims Protection Act of 2000, it is my distinct pleasure to commemorate this landmark achievement. Rescue & Restore is a multicity, decentralized national coalition to find, identify and rescue victims of human trafficking in the United States and restore them to a condition of human dignity. The program does this through the engagement of thousands of individuals and hundreds of government and community organizations. TVPA