

cease to apply if the mortgage is refinanced and the principal amount is increased in such refinancing.

Other rules

For a corporate subsidiary owned by a stapled entity, the 10-percent ownership test would be met if a stapled entity owns, directly or indirectly, 10 percent or more of the corporation's stock, by either vote or value. (The bill would not apply to a stapled REIT's ownership of a corporate subsidiary, although a stapled REIT would be subject to the normal restrictions on a REIT's ownership of stock in a corporation.) For interests in partnerships and other pass-through entities, the ownership test would be met if either the REIT or a stapled entity owns, directly or indirectly, a 10-percent or greater interest.

The Secretary of the Treasury would be given authority to prescribe such guidance as may be necessary or appropriate to carry out the purposes of the provision, including guidance to prevent the double counting of income and to prevent transactions that would avoid the purposes of the provision.

HONORING SOUTH FLORIDA WOMEN IN COMMUNITY SERVICE

HON. ILEANA ROS-LEHTINEN

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 26, 1998

Ms. ROS-LEHTINEN. Mr. Speaker, I rise today in recognition of women who have served as a wonderful example to the nation of true commitment and service to their community. "In the Company of Women" was begun in 1989 when a need was identified to recognize outstanding local women for their service to the South Florida community.

This year, 13 women leaders will be recognized for their contributions to the Miami-Dade County community at the 10th annual "In the Company of Women" celebration. The honorees will be Marleine Bastien, Laura Bethel, Mona Bethel Jackson, Kathy Gomez, Daniella Levine Cava, Diana Montes de Oca Lopez, Mary Lynch, Maria Marquez, Robin Riether-Garagalli and Meredith Pleasant Sparks. The women honored as pioneers are Sheba Major Martin, Ruth Wolkowsky Greenfield, and Mary Stanley-Low Machado.

The Cuban patriot Jose Marti once said: "Action is the dignity of greatness." These women have personified the true meaning of community action in giving of themselves and utilizing their God-given talents to help others. The women honored at this month's ceremony, which culminates Women's History month, have been key players in advancing the quality of life in South Florida. They have managed to balance family and career while caring for those in our community who are in most need.

THE 1998 PRUDENTIAL SPIRIT OF COMMUNITY AWARDS

HON. ROBERT A. BORSKI

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 26, 1998

Mr. BORSKI. Mr. Speaker, I rise today to congratulate and honor a young Pennsylvania

student from my district who has achieved national recognition for exemplary volunteer service in her community. Kelly Shelinsky of Philadelphia has just been named one of my state's top honorees in The 1998 Prudential Spirit of Community Awards program, an annual honor conferred on the most impressive student volunteers in each state, the District of Columbia and Puerto Rico.

Ms. Shelinsky is being recognized for establishing Kelly's Books for Bedsides, a campaign to collect new and gently used children's books which are then donated to the local hospital. Kelly believes in the power of books to energize the imagination, especially for those children recovering from an illness in a hospital bed. After spending many nights in Children's Hospital recovering from a chronic illness, Kelly realized that the children's playroom had many toys and games, but only a handful of books. She began to solicit donations through local newspapers, church bulletins, and word-of-mouth, and has collected more than 3,700 books. Thanks to Kelly's efforts, Children's Hospital has initiated a program called Reach Out and Read, for which books are being placed in the homes of families who have none. She plans to expand Kelly's Books for Bedsides further to help improve literacy among inner city children.

In light of numerous statistics that indicate Americans today are less involved in their communities than they once were, it is vital that we encourage and support the kind of selfless contribution this young citizen has made. People of all ages need to think more about how we, as individual citizens, can work together at the local level to ensure the health and vitality of our towns and neighborhoods. Young volunteers like Ms. Shelinsky are inspiring examples to all of us, and are among our brightest hopes for a better tomorrow.

The program that brought this young role model to our attention—The Prudential Insurance Company of America in partnership with the National Association of Secondary School Principals in 1995 to impress upon all youth volunteers that their contributions are critically important and highly valued, and to inspire other young people to follow their example. In only three years, the program has become the nation's largest youth recognition effort based solely on community service, with more than 30,000 youngsters participating.

Ms. Shelinsky should be extremely proud to have been singled out from such a large group of dedicated volunteers. I heartily applaud Ms. Shelinsky for her initiative in seeking to make her community a better place to live, and for the positive impact she has had on the lives of others. She has demonstrated a level of commitment and accomplishment that is truly extraordinary in today's world, and deserves our sincere admiration and respect. Her actions show that young Americans can—and do—play important roles in our communities, and that America's community spirit continues to hold tremendous promise for the future.

TRIBUTE TO THE HON. FLOYD R. GIBSON

HON. KAREN MCCARTHY

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 26, 1998

Ms. MCCARTHY of Missouri. Mr. Speaker, I rise today to pay tribute to Floyd R. Gibson, Senior Judge, U.S. Court of Appeals for the Eighth Circuit who will be celebrating his recent birthday this Sunday with his friends. Judge Gibson has dedicated his professional career to public service. From his graduation from the University of Missouri-Columbia in 1933 where he earned both his law degree and bachelor's degree, through his 32 years on the Eighth Circuit, Floyd R. Gibson has enriched our community.

Floyd and his lovely wife, Gertrude have raised three successful children, Charles, John, and Catherine. His family accomplishments occurred while demonstrating a distinguished career in public policy and the law. Judge Gibson entered private practice in the Kansas City area upon his graduation where he rose to become a named partner in three firms. While in private practice, Judge Gibson was elected County Counselor for Jackson County.

He later turned his efforts to state government where he served 21 years in both the House and Senate of the Missouri General Assembly. The Judge distinguished himself in the Missouri Senate as Chairman of the Judiciary Committee, Majority Floor Leader, and in his final term as President Pro Term of the Senate. His success did not go unnoticed—in 1960 the "St. Louis Globe Democrat" newspaper named Floyd Gibson the Most Valuable Member of the Legislature.

With such credentials, President John F. Kennedy nominated him in 1961 to become a U.S. District Judge for the Western District of Missouri. Judge Gibson was named to the position of Chief Judge one year to the day of his September 1961 appointment. In June of 1965 President Johnson appointed Judge Gibson to the U.S. Court of Appeals for the Eighth Circuit. He served as the Eighth Circuit Chief Judge from 1974 to 1980 when he assumed senior status.

The Judge has received numerous awards and honors, as well as having been published on many occasions. A member of the Missouri, Kansas City, Federal, and American Bar Associations, Judge Gibson has distinguished himself through his legal work. He gives back to our community through his service on the Board of Trustees for the University of Missouri-Kansas City and as an Advisory Director to the Greater Kansas City Community Foundation.

A Kansas Citian for more than 80 years, Senior Judge Floyd Gibson is a critical part of our community's fabric and history. Through his decisions he has invoked a sense of equity and fairness that have benefitted our citizens. His work in codifying the probate statutes have improved the system significantly.

Mr. Speaker, it is my honor to salute a great friend and legal scholar of the bar, Floyd R. Gibson, Senior Judge for the U.S. Court of Appeals Eighth Circuit.

RECOGNIZING JUDY STANLEY

HON. MICHAEL PAPPAS

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 26, 1998

Mr. PAPPAS. Mr. Speaker, this Sunday, March 29, 1998, The Friends of Monmouth Battlefield will host their annual Molly Pitcher Awards Reception. The recipient of this year's Molly Pitcher Award is Judith Hurley Stanley, a lifelong resident of Monmouth County, New Jersey who has selflessly served the community in so many ways.

Mr. Speaker, Judy Stanley has been active in issues and causes at a local, county and state level for as long as I can remember. She has been involved in the health care profession and has held numerous positions in the Visiting Nurse Association of Central Jersey of which she currently serves as chairman. The Monmouth Medical Center and the Mid-Atlantic Health Group have also been blessed with Judy's involvement. The Governor recognized Judy's expertise in this area when she was appointed to the Statewide Health Coordinating Council.

Judy is also the founder and president of the Monmouth County Conservation Foundation. Generations of New Jersey residents will reap the benefits of Judy's efforts to preserve countless acres of beautiful open space in the Garden State through her activity in this organization and through her service on the Governor's Council on New Jersey Outdoors.

Beyond the preservation of open space, Judy has helped preserve the history of Monmouth County through her association with the Monmouth County Historical Association. And it is noteworthy that beyond the efforts to preserve space and facts, Judy's numerous associations in the area of education have illustrated her desire to share the facts, ideas, and knowledge that she has sought to maintain.

Mr. Speaker, Molly Pitcher's fame stemmed from her heroic service to our nation's troops during the Revolutionary War. During the War, Molly tirelessly refreshed the troops with pitchers of water. Judy Stanley truly exemplifies the true spirit of Molly Pitcher through her countless efforts to replenish and maintain Monmouth County and the state of New Jersey.

I would like to add my name to the extensive list of organizations, association, and clubs that have recognized Judy's outstanding service and extend my congratulations to her on this award.

SALUTE TO A GREAT AMERICAN

HON. MICHAEL BILIRAKIS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 26, 1998

Mr. BILIRAKIS. Mr. Speaker, on March 25, 1998, I had the privilege of introducing a close friend of mine, Wayne Hitchcock, to the members of the House and Senate Committees on Veteran's Affairs. Wayne is the National Commander of the American Ex-Prisoners of War and was appearing to present his organization's legislative priorities to the Committees.

Throughout the history of the United States, in six major wars spanning 221 years, more than 500,000 Americans have been taken prisoner. Each of these courageous men and women has experienced horrors unimaginable and undefinable in the annals of civilized existence. Most endured long-term deprivation of freedom and the loss of human dignity. Wayne was among those 500,000 Americans, and I wanted to take a moment to share his story with my colleagues.

Wayne was reared on a farm in Indiana and entered the military in 1942. He was assigned to the Army Air Corps and sent to Aerial Gunner School at Buckingham Air Base. He remained there as an instructor and later joined a combat crew and trained for overseas duty in B-24s.

Upon arriving in Foggia, Italy, his crew was assigned to B-17s. Wayne, flying as tail gunner, was shot down on his 14th mission over Hungary. After a few infamous box car rides, he spent 13 months in Stalag 17B in Krems, Austria.

The camp was evacuated on April 8, 1945. The prisoners were marched across Austria and liberated on May 3, 1945 by Patton's Third Army.

Wayne was awarded, among others, the Air Medal with one Oak Leaf, the European Campaign Medal with four stars and the Prisoner of War Medal.

Upon returning home, Wayne became a homebuilder, land developer and real estate broker. He later returned to government service and retired after 30 years, including 23 years as postmaster.

Upon his retirement, he and his wife, Jo, moved to Florida. Since then, they have donated their time to the American Ex-Prisoner of War. Wayne has held office and served on essential committees at the department and national level since 1982. He was also instrumental in obtaining funds for the National Prisoner of War Museum at Andersonville, Georgia.

This past year, he served as Senior Vice Commander for the American Ex-POWs and as their National Legislative Chairman and Legislative Reporter. He was elected and installed as National Commander of the American Ex-Prisoners of War on September 27, 1997, at the 50th National Convention held in Tacoma, Washington.

Wayne is also a life member of the VFW, the American Legion and the DAV. His service to the community goes beyond his work for our nation's veterans. He also served as a Boy Scout master for 20 years and is a 40 year member of Lions International.

I have known Wayne and Jo since I became a member of Congress. Without question, they are among the finest people that I know.

Over the years, Wayne has served as a member of my veteran's advisory council. As a member of the House Committee on Veteran's Affairs, I have always valued his advice and support. He is a good friend and a great American.

CONGRATULATIONS ON THE 80TH ANNIVERSARY OF MARCH AIR BASE AND THE 50TH ANNIVERSARY OF THE AIR FORCE RESERVES

HON. KEN CALVERT

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 26, 1998

Mr. CALVERT. Mr. Speaker, the 43rd Congressional District has been fortunate to participate in the writing of United States military history. I take the floor today to praise and honor a military installation that is an important part of Riverside, California. For the past 80 years, March Air Reserve Base, as it is now called, has contributed to the defense of our country and made a lasting impression in the lives of many service men and women. The March community is currently celebrating a milestone—the 80th anniversary of the installation and the 50th anniversary of the Air Force Reserve.

As March Air Force Base, it witnessed many advances in aircraft technology, from the JN-4D "Jenny" which landed there in 1917, to the KC-10 which was housed at the base in the 1980's. On March 20, 1918, March Field was officially named in honor of Second Lieutenant Peyton C. March, who had been recently killed in a flying accident. From there, Captain William Carruthers took over as the field's first commander. Following World War I, March Field was forced to close its doors due to budget cuts. With the creation of the Army Air Corps in 1926, March Field soon reopened as a pilot training field, training such luminaries as Hoyt Vandenberg, Nathan Twining, Thomas Power and Curtis LeMay. March Field became an operational base in 1931 and in 1949 became a part of the relatively new Strategic Air Command. From 1949 through 1993, March Air Force Base served as an integral part of the Strategic Air Command and America's nuclear deterrent force, a logistical springboard for supplies and equipment during the conflict in Southeast Asia and an effective support for the United States' defensive posture. March Air Force Base received its first Reserve unit in 1960.

In 1993, March Air Force Base was selected for realignment. Knowing how important the base has been historically and realizing its significance for the future, I fought vigorously to insure that it remained open. From its inception as a dirt air strip to today, the base has been a key element in the advancement of aviation and the growth of the modern Air Force. The impact of March Air Reserve Base's contributions to the community and the nation will be appreciated for many years to come. As March Air Reserve Base restructures, I want to offer them my full support, encourage them to look to their future as a large and important Air Force Reserve Base and look forward to their continued contributions to the defense of the United States.