interest PACs, which is one big reason that the PAC population has exploded over the last two decades. By contrast, someone like Forbes doesn't need to play even this game.

And while Forbes can spend whatever he wants wherever he wants, the others must obey the state-by-state ceilings. These ceilings often inspire creative cheating.

One veteran strategist says: ''To stay inside the [spending] limit in Iowa, you rent all your cars in Kansas and Nebraska, and charge the accounts there. . . . Charge the cars in states where you know you won't be spending much money. Then bring the cars over to Iowa. Problem is, some poor schlepp has to drive all the cars back.''

The big question is whether anything will be done. Salmore likes the idea of allowing publicly financed candidates to keep pace with the rich; if Forbes is spending big money, then remove the ceilings and allow his rivals to raise and spend the same amounts.

But Bill Bradley, a Democrat who is retiring from the Senate, is calling for a constitutional amendment that would bypass the court and allow Congress to set spending limits on rich candidates. In a speech last month, Bradley said: ''Money is not speech. A rich man's wallet does not merit the same protection as a poor man's soapbox.''

Charles Lewis says: ''Buckley is the biggest roadblock to reform, so we either need a constitutional amendment, or . . . How do we do this in the fairest possible way?

''I have to say, I don't know the answer.''

[From the New York Times, Feb. 2, 1996]

LESS IS MORE

(By Anthony Lewis)

BOSTON.—A rich man campaigns for President on a one-plank platform: ''Vote for me to cut my taxes drastically and make many of you pay more.'' The voters respond with enthusiasm.

It sounds like fiction, a parody of the American political process. But judging by what is happening in New Hampshire, it is reality. Three weeks before the primary there polls show Steve Forbes, the flat-tax candidate, in the lead.

A survey just taken by The Boston Globe and WJZ-TV finds 31 percent of likely voters favoring Mr. Forbes. Senator Bob Dole, who has dominated the figures for a year, is second with 22 percent. Just three weeks ago the same pollsters gave Senator Dole 33 percent, Mr. Forbes 17.

Mr. Forbes has poured millions from his personal fortune into television advertising in New Hampshire. In the new poll 85 percent of the respondents said they had seen his ads. Most of them are negative, principally attacks on Senator Dole. Just about the only affirmative argument he offers is for the flat tax.

The Forbes tax proposal would exclude the first $36,000 in income for a family of four, then tax all earnings above that amount at a rate of 17 percent. Income from investments would not be taxed at all.

A change of that kind would be a boon for Mr. Forbes and other wealthy Americans, who now are taxed on investment income and pay a marginal rate of 39.6 percent on income over $256,500 a year. To produce the same revenue as the present system, the flat tax would have to make the middle class pay more.

The Treasury Department analyzed a flat tax that would keep government revenue steady, one with a rate of 20.8 percent and excluding the first $31,400. A family of four earning $50,000 a year would pay $1,604 more in taxes, one earning $100,000 an additional $2,683. But a $200,000 family would save $3,469.

In fact, the Forbes formula as drafted would cut Federal revenue by $186 billion a year. That would mean an enormous increase in the deficit or severe cuts in Social Security, Medicare and the defense budget. There is not enough discretionary civilian spending to absorb more than a small part of that amount.

Why would New Hampshire voters want to inflict such misery on themselves in order to give Steve Forbes and others in his bracket big tax cuts? Many may simply not understand the consequences.

Detailed findings of the new poll suggest that the meaning of the Forbes flat tax has not quite sunk in—but is beginning to. Asked whether they supported the Forbes tax plan, 37 percent said yes—down from 54 percent three weeks ago.

And of those who said they favored the flat tax, 45 percent said they would not be for it if it exempted investment income so the wealthy could live tax-free. Others in varying numbers dropped out of the group favoring a flat tax if it eliminated deductions for home mortgage interest or local property taxes—as the Forbes plan would.

The more attention 17 percent flat tax gets, the less likely voters are to support it. But that need not be the end of Steve Forbes. When New Hampshire supporters were asked why they liked him, the largest category of responses (37 percent) was that he was not a Washington insider. In short, angry Americans—and there are a lot of them—can work off their feelings by voting for Mr. Forbes.

The loser in all this is Bob Dole, and that is reason for regret. Even those who disagree with him on this issue or that must recognize that he is a responsible political leader and a serious man.

It is hard to take the other Republican candidates seriously. The party has lurched far to the right, but I doubt that it has become suicidal enough to nominate Phil Gramm or Pat Buchanan.

As for Steve Forbes, my guess is that he will look increasingly flaky. He told a Boston Globe interviewer this week that much of acid rain ''is created by nature, not by smoke-stacks.'' Mr. Forbes's real contribution should be to make us think of ways to overcome the Supreme Court's misguided 1976 decision that limiting how much political candidates can spend on themselves violates their freedom of speech.

Mr. SPECTER. Mr. President, I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. DOLE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

MORNING BUSINESS

Mr. DOLE. Mr. President, I ask there now be a period for the transaction of routine morning business, with Senators permitted to speak for up to 5 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

JUDGE JOHN HELM PRATT

Mr. WARNER. Mr. President, I am pleased to place in today's RECORD a copy of a tribute to the late Senior Judge John Pratt, of the U.S. District Court for the District of Columbia, written by his dear friend U.S. District Judge Oliver Gasch. I was privileged to serve under Oliver Gasch as an assistant when he was U.S. attorney for the District of Columbia, and I came to know Judge Pratt.

Mr. President, the recognition of the many accomplishments and contributions of Judge Pratt to his chosen profession—the law—are too numerous to list. Having served on the bench for 27 years, Judge Pratt helped to shape legal definitions of civil rights and discrimination.

Having served during World War II, Judge Pratt was honored as a distinguished member of the U.S. Marine Corps earning the Bronze Star and a Purple Heart for his service.

Judge Pratt once served as a page in the U.S. Senate. I am pleased to ask unanimous consent that the tribute in honor of the late Judge John Helm Pratt be printed in the RECORD.

There being no objection, the tribute was ordered to be printed in the RECORD, as follows:

A TRIBUTE TO JOHN HELM PRATT

We were all saddened by news of John's passing on August 11, 1995. He died at home surrounded by his devoted wife of 56 years, Bernice Safford Pratt, and five children, Sister Clare Pratt RSCJ of Rome, Italy; Lucinda Pratt Pearlman of Berkeley, California; John, Jr. of Red Bank, New Jersey; Patricia Pratt Moriarty of Wellesley Hills, Massachusetts; and Mary Pratt Brandenburg of Columbia, Maryland. In an autobiographical sketch written for his 50th Harvard Reunion, he listed the priorities which meant the most to him as: family, friends and career. He added that ''family stability has contributed more than any other factor to whatever satisfactions have been mine.''

John Pratt's exceptional and distinguished career can be divided into three segments: first, his education and early legal career; second, his service as a Marine in World War II; and third, his return to private practice and his appointment as a trial judge.

John's education was unusual. He attributed it to his mother: Boston Latin School, Gonzaga High School,[1] two years at Georgetown College, his transfer to Harvard College, from which he almost flunked out but graduated two years later with honors at age 19; Harvard Law School, from which he graduated in 1934.

After graduation, he became associated with the Washington firm of George Maurice Morris. Mr. Morris was a distinguished tax lawyer and John found himself doing research work on Mr. Morris's cases and his book on corporate tax law. Since John had no special interest in tax law, he was relieved when a highly controversial ''stoker'' case come to the firm. The Brotherhood of Railway Engineers and Firemen had sued the railroads to require installation of automatic stokers on the large steam locomotives. The record before the administrative law judge was approximately 30,000 pages. On this John and an associate worked long hours and with tremendous dedication. Their efforts were rewarded when the Sixth Circuit affirmed the favorable decision of the administrative law judge. Incidentally, one of John's opponents representing the railroads was my late brother-in-law Carleton Meyer, also a Harvard law graduate. Mr.

[1] Footnotes at end of article.