

as a medical expense eligible for a medical care tax deduction. Nothing in the recently enacted health reform law prevents insurance companies from covering care that is currently recognized by the Internal Revenue Service as eligible for a medical care tax deduction through health insurance plans in the exchanges. Further, the new health reform law does not reduce existing provisions in the law that recognize spiritual care.

As we work to implement comprehensive health reform, I believe it is important to ensure that the needs of Americans relying on religious and spiritual care are addressed. I know these views are shared by my colleagues, Chairman HARKIN and Senator SHERROD BROWN, and I look forward to continue working with them on this issue.

Mr. BROWN of Ohio. I would like to associate myself with the remarks of Senator KERRY. We share an interest in providing appropriate accommodation for spiritual and religious care in a reformed health insurance market.

No American should be left worse off as a result of health reform. Some spiritual care—including that which is provided by Christian Science practitioners and Christian Science nurses—has been covered by certain health insurance policies for decades.

For example, four plans under the Federal Employees Health Benefits Program cover religious nonmedical nursing care and/or Christian Science practitioner services. They are the Government Employees' Health Association, the Mail Handlers Benefit Plan, the Special Agents Mutual Benefit Association, and the Association Benefit Plan.

Religious nonmedical nursing services are also covered under the Medicare and Medicaid Programs—42 U.S.C. §1395x(ss) and §1395i-5. TRICARE covers care in Christian Science nursing facilities, private duty Christian Science nursing services, and Christian Science practitioner services (10 U.S.C. §1079(a)(4)). And under section 223 of the Internal Revenue Code, funds contained in a health savings account may be used to pay for spiritual care (26 U.S.C. § 223(d)(2)(A)).

I have an interest in identifying a statutory way to affirm that health insurance companies may still cover this mode of care as part of their policies.

Chairman HARKIN has shown great leadership throughout health reform.

Mr. HARKIN. I thank the Senator from Ohio. Nothing in health reform legislation would cut existing benefits or restrict the ability of private insurance carriers from covering spiritual care. Further, spiritual care will continue to be recognized as a medical expense eligible for a medical care tax deduction.

Mr. BROWN of Ohio. I thank the Senator for his assistance and look forward to working with him and Senator KERRY to ensure that appropriate protections for spiritual care are provided as health reform is implemented.

Mr. KERRY. I thank the Senator.

REMEMBERING CAPTAIN JOHN LONERGAN

Mr. LEAHY. Mr. President, it is with great pride that I bring to the attention of the Senate the bravery and sacrifice of a great American, CPT John Lonergan, who was awarded the Medal of Honor for gallantry at the Battle of Gettysburg during the Civil War. His memory will be commemorated on May 8, 2010, with the dedication of a monument in his hometown of Carrick on Suir, County Tipperary, Ireland.

Amid severe famine and the 1848 rebellion against British rule, the Lonergan family was forced to flee Ireland and made their way to Vermont. In 1862, as the American Civil War erupted, John Lonergan mobilized Company A of the 13th Vermont Volunteer Infantry Regiment, the so-called "Irish Company." His unit served 9 months of active duty in Virginia as part of the 2nd Vermont Brigade guarding the outer defenses of Washington, DC. As General Lee and General Grant maneuvered the armies of the South and North during the summer of 1863, Lonergan's Company A was sent on a forced march to Pennsylvania for what would be the Battle of Gettysburg.

On July 2, 1863, at Gettysburg, Lonergan, now a captain, and his company successfully recaptured a Union cannon lost to the rebels and took prisoner more than 80 Confederate soldiers. Captain Lonergan was later awarded the Medal of Honor for his leadership and gallantry during this battle. The next day, he led his company of Vermont soldiers in an attack against the right flank of a massive Confederate assault on Cemetery Ridge. Company A made an invaluable contribution to drive back the Confederate charge at a crucial moment in the Battle of Gettysburg.

After the War, Captain Lonergan worked to overcome existing prejudice against Americans of Irish descent by organizing the first public celebrations of St. Patrick's Day in Vermont. He never lost his love for Ireland, and he was apparently a passionate advocate for liberation from British rule. Captain Lonergan continued serving his new country as a U.S. Customs officer, assigned to duty in Montreal, Canada. He died in 1902 and was buried in Burlington, VT.

We Vermonters are proud to recognize the bravery of Captain Lonergan, those of Irish descent who fought alongside him, and the thousands of other Vermonters who fought in the Civil War. Vermont, per capita, had more of its sons die fighting in the Civil War than any other State.

For their service, bravery and sacrifice, we thank all of them, and all those who continue this proud tradition as they serve the Nation today in Afghanistan, Iraq and other outposts across the globe.

ADDITIONAL STATEMENTS

REMEMBERING JOAN MARJORIE KOCH STIVERS

• Mr. BUNNING. Mr. President, it is with great admiration and respect that I take this time to memorialize one of Kentucky's most outstanding citizens, Mrs. Joan Marjorie Koch Stivers.

Mrs. Stivers was born on June 19, 1921, in Greenfield, MA. After graduating from high school she attended Simmons College where she received a bachelor of science in dietetics. She then attended Harvard University where she received a master's degree in public health. After graduating from Harvard, Mrs. Stivers relocated to Manchester, KY, as a single young woman, upon taking a position with the Kentucky Public Health Department.

In 1948 she married Bertram Robert Stivers of Manchester, KY. Mr. Stivers would go on to serve Kentucky as a judge of the circuit court. Their marriage lasted 57 years and produced four children and numerous grandchildren. All of their four children are accomplished and include daughters Louise and Mary Beth, who have had outstanding careers in higher education, and one son Robert, who is a State senator and another, Franklin, who is an appellate judge.

However, Mrs. Stivers is perhaps best known for her service to Sue Bennett College, which she joined in 1957 as a faculty member. Her career at Sue Bennett spanned 34 years in which time Mrs. Stivers held numerous positions both inside and outside of the classroom. In addition to her teaching duties, Mrs. Stivers served the college as dean of women, dean of students, academic dean, and finally president of the college.

After her retirement, Mrs. Stivers remained active in the community. She volunteered at the Federal Correctional Institute in Manchester, was active in the Presbyterian Church, and served on the Cumberland Valley Area Development District Commission on Aging and on the Governor's Commission on Aging.

The life of Mrs. Stivers made a tremendous impact on both her local community and the entire Commonwealth of Kentucky. I am honored to bring her accomplishments to the attention of the Senate, and I wish to extend my heartfelt condolences to her friends and family.●

TRIBUTE TO FRANKIE MANNING

• Mrs. MURRAY. Mr. President, I would like to take a moment today to recognize Mrs. Frankie Manning of the VA Puget Sound Health Care System in Seattle, WA. After over 40 years of service in the U.S. Army and the Department of Veterans Affairs, Mrs. Manning is retiring from government service. A pioneer in championing the needs of women veterans, she helped