urgency about the average family in this country as we did for the Wall Street banks. That is ultimately what we are talking about on this floor, is what the priorities are going to be.

Our colleagues have sent a letter, with everybody signing it, saying they are not willing to do anything else. They are not willing to extend unemployment benefits. Two million people started losing their benefits yesterday—temporary help, by the way—$250 to $300 a week, which just barely kind of maybe keeps the heat on, because it is getting cold in Michigan, and a roof over their heads while they are desperately sending resumes out all over the country.

I get on planes now with people who are flying all over the country because they want to work. They are flying all over the place and coming home on the weekends, trying to find work. Our colleagues say: Well, you know what. Forget them. They need to wait because the most important thing is extending the tax cuts for the wealthiest people in our country.

I happen to—as we all do—know a lot of people in that category who say to me: I am willing to do my share. I am not asking you for this. I am willing to do my share. I have done well. I understand we have a national deficit. I understand we have a country that has a lot of challenges right now, and I am willing to step up and do my part. So this is not trying to beat up on people or demagogue against people who have worked hard, in many cases, and done well for themselves. But it is about having a set of priorities about what is important. In the few days we have left between now and the end of the year, what is the most important thing we could be doing?

I know other colleagues wish to speak. Let me just say, in my judgment, we can create certainty. It certainly doesn't have to be extending tax cuts for millionaires and billionaires. It certainly can be extending tax cuts for the middle class and small businesses, creating certainty with the R&D tax credit for those who want to innovate and invest. There are other kinds of certainty we can create for businesses in our Tax Code. We need to do that before the end of the year.

We need to remember that there are a whole lot of families right now who are trying to create some certainty in their lives about whether they can put up a Christmas tree because they are still going to have their house. That is not rhetoric; that is happening to people. We as Democrats are not willing to risk all this. The Republicans may be willing to risk everything to give a bonus tax cut to millionaires and billionaires, but we are fighting for everybody else.

I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

Mr. DORGAN. Madam President, are we in morning business?

The PRESIDING OFFICER. We are.

Mr. DORGAN. I ask unanimous consent to speak for 30 minutes.

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

UNRESOLVED ISSUES

Mr. DORGAN. Madam President, I wanted to take some time today to talk about some issues that have been around for a number of years and remain unresolved in a way that I believe is very detrimental to our country and our citizens.

There is a lot of discussion these days about deficits and debt at the Federal level. We have a $13 trillion Federal debt and a $1.3 trillion deficit this year. We have a fiscal policy that is in great difficulty. The discussion these days is about extending tax cuts—by the way, none of which is anticipated in the budget numbers that are already unsustainable, showing large debts for the long term. Extending all of the tax cuts that were scheduled to expire this year will add $4 trillion to the $13 trillion debt that already exists. The reason I mention the fiscal policy issue is, when we talk about debt and deficits, most people talk about the need to cut spending. We also need some additional revenue from those who are not paying their share. But we do need to cut spending.

I believe I have held 21 hearings as chairman of the Democratic Policy Committee over recent years—21 separate hearings on the subject of waste, fraud, and abuse in contracting in the wars in Iraq and Afghanistan. Much of it still goes on in terms of the work with the Pentagon on this contracting issue.

I have just received a letter from the inspector general at the Pentagon, who is looking into one of the issues of the last hearings—the issue of soldiers and contractors who were exposed to sodium dichromate, a chemical that was the subject of the movie ''Erin Brockovich,'' soldiers who were exposed and not told they were exposed to that deadly carcinogen and some of whom have already died. They were both National Guard and Regular Army soldiers.

In the context of doing a lot of these hearings, I have discovered and I believe that throughout the last decade, we have seen the greatest waste and fraud and abuse in the history of this country. It has contributed immeasurably to this overspending and deficits and debt. I wanted to talk about that work we did, myself and my colleagues, over 21 separate hearings.

At one of the hearings we held, we had testimony from a man who, in Iraq, was responsible for rooting out corruption in the Iraqi Government. His name was Judge al-Radhi. I have a photograph of Judge al-Radhi. He testified in this country. He testified that in his work as head of the anticorruption unit in Iraq, he found that $18 billion was missing, most of it American money, most of it coming from the American taxpayer.

Just missing. Now, why was he here in the country testifying at a hearing I held? Because he got booted out of Iraq, and he got no support from the U.S. Government as he was booted out of Iraq, and he ended up in this country. But he is the person who was supposed to be rooting out and investigating and prosecuting waste and fraud and abuse.

His investigations and the investigations of his staff—some of whom were assassinated, some of whose families were killed—show there was $18 billion—$18 billion—missing, and most of it was American money. Well, that is the story about Judge al-Radhi.

We had a hearing early on in this process and talked about the issue of contractors and contracting. As you know, in the early part of the war in Iraq and in Afghanistan, money was just shoved out the back door of the Pentagon, hiring contractors, very large contracts, in most cases no-bid, sole-source contracts.

A very courageous woman came to testify before our committee. Her name was Bunnatine Greenhouse. She was the highest civilian official at the Army Corps of Engineers, the highest civilian official in the Pentagon in charge of contracting. Here is what she said. She objected to the way the Pentagon was doing these contracts, massive contracts, sole-source, a massive amount of money, and she watched as the normal processes were avoided and ignored. She testified in public:

> I can unequivocally state that the abuse related to contracts awarded to Kellogg, Brown & Root represents the most blatant and improper contract abuse I have witnessed during the course of my professional career.

This is an extraordinary woman, the highest civilian person in the Army Corps of Engineers. She was in charge of contracting. Two master's degrees, came from a family in Louisiana. All three kids have advanced degrees. Her brother, by the way, was one of the 50 top professional basketball players in the last century, Elvin Hayes. Bunnatine Greenhouse. Remember that name. A very courageous woman, she saw abuses, spoke about it publicly, and for that she lost her career. She gave up her career. She was told: Resign or be fired.

Let me talk about what she meant when she said the most unbelievable abuses she had seen in contracting. I want to do it starting small because then I am going to talk about billions of dollars.

But at one of our hearings, we had a man who kind of looked like a bookkeeper at a John Deere dealership in a

small town. He was kind of a good old guy with glasses, and he had been in charge of purchasing for Kellogg, Brown & Root or Halliburton over in Kuwait, purchasing the things our troops needed in Iraq. He came and testified, and he said: You know, as I was purchasing things, I was told by my employer, Halliburton: Don't worry what the cost is, the taxpayer pays for this. This is cost-plus.

So he told us a number of examples, big examples, but he brought a small one that I thought reflected the entire attitude.

This is a towel. I ask unanimous consent to show the towel on the floor of the Senate.

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

Mr. DORGAN. This is a towel. Halliburton was to purchase towels for the troops, hand towels. You know, they were purchasing hand towels to be awarded to the troops. So he ordered some white hand towels for the troops, and his boss said: Well, you can't order those white hand towels. You have to order the hand towels that have the logo of our company, ''Kellogg, Brown & Root,'' on the hand towel.

Mr. Bunting said: Yes, but that would quadruple the cost.

His boss said: That doesn't matter. This is a cost-plus contract. Order the towels. Put our company name on them.

I mean, this is such a small but important symbol of the behavior that went on for most of the decade that fleeced the American taxpayers.

We had a hearing in which we were told by a food service supervisor of Kellogg, Brown & Root that Kellogg, Brown & Root charged the Federal Government for serving 42,000 meals a day to American soldiers but they were only serving 14,000 meals. They were charging the taxpayer for 42,000 meals—according to this supervisor who was on the ground and then left the company in disgust—they were charging the taxpayers, the American Government, for 42,000 meals a day for soldiers and serving only 14,000 meals a day.

We had testimony about brand new $85,000 trucks being left on the side of the road to be torched because they had a flat tire or a plugged fuel pump. Why? Cost-plus. A new truck. Taxpayers will buy another one.

There was a company called Custer Battles to which the previous administration and the Pentagon awarded over $100 million in security contracts. We had a man named Frank Willis who came to testify at a hearing I held. Frank Willis was a classic example of a guy who went to Iraq to see if he could do some good and wanted to be helpful to our government's effort in Iraq. He showed us a photograph, which I thought I had—I think we probably do not—a photograph of $2 million which was in the basement of the building in which he worked. They had cash, only cash, and their message to contractors in Iraq was, you bring a bag, we pay cash. And he showed me a photograph of $2 million, hundred-dollar bills wrapped in Saran Wrap that he said they occasionally threw around the office as a football—$2 million sitting on the table, American taxpayers' money. By the way, much of that was loaded on pallets and flown over to Iraq in C–130s. There were even stories about people dispensing hundred-dollar bills out of the back of pickup trucks. So it was.

Custer Battles went on to be charged with defrauding the Pentagon, of massive over billing. We had a witness named Robert Isakson who said that Custer Battles had handed in $10 million in fake invoices for about $3 million of work. In one example, the company was charged with taking forklifts that they found—they were to provide security for the Baghdad Airport. They took forklifts they found in a building at the Baghdad Airport—they received the forklifts for free because they took over the security. They got the forklifts, took them someplace, painted them blue, and then sold them back to the U.S. Government.

The case against Custer Battles was thrown out of court on procedural grounds, and a new case is now pending, as I understand it, before the Fourth Circuit.

We had testimony before this committee about something called The Whale. It is a prison in Khan Bani Saad. I want to show what we have in Iraq. Our country—that is, the coalition provisional government, which was us; we set it up in Iraq and we ran it—said: We are going to build a prison in Iraq, Kahn Bani Saad prison.

The Iraqis said: We don't want a prison there.

We said: We are going to build a prison anyway.

So we spent $40 million of American money on this. Two contractors ended up getting $50 million total, and here is what it looks like right now in Iraq. It has never been used, never will be used. The Iraqis didn't want it. But our country dumped nearly $50 million into this project.

You know, the question is, Who is accountable for that? Who is going to answer to it? And I have watched now, holding 21 hearings over a decade and finding that very few are held accountable for this kind of thing. This prison was built of a scale to house 3,600 inmates. It will never be finished. As you see, you have just a shell of some cinder blocks, and the American taxpayers are out about $50 million.

We heard from witnesses about the Parsons Corporation, which got a $243 million contract to build or repair 150 health clinics in Iraq. Two years later, the money was all gone, and there weren't 150 health clinics, there were 20.

I had a doctor, a very brave, courageous physician, come to this country to testify to what he saw of the ones that were completed. Unbelievable. So what happened to the money? The American taxpayers lost the money. Did this improve the health of the Iraqis?

The physician who came to testify said he went to the Minister of Health in Iraq and said to the Minister of Health: Where are those clinics, because I am told the Americans have spent $243 million to build health clinics. Where are the clinics?

The Iraqi Health Minister said: Well, most of them are imaginary clinics.

Yes, but the money was not imaginary. The American taxpayers' money is gone.

We had several hearings on the issue of Kellogg, Brown & Root. And I mention them because they got the biggest contract, sole-source contract. That is why they are the ones that are mentioned the most. They were providing water treatment to the military facilities in Iraq. So our solders are in military camps in Iraq, and KBR gets the water treatment contract. It turns out that the nonpotable water they were providing to soldiers in the camps that we had a hearing on was more contaminated than raw water from the Euphrates River.

We actually had, from a whistleblower, the internal memorandum from Kellogg, Brown & Root, by the guy who was in charge of the water contract in Iraq, and in his memorandum, he said this was a near miss. It could have caused mass sickness or death. But publicly, they said it didn't happen. The Defense Department said it did not happen. But it did happen, and I asked the inspector general to investigate it. He did. He did a report and said that both the Defense Department and Kellogg, Brown & Root were wrong. It did happen, in fact. That kind of contaminated water was being served to the troops because the contract was a contract that was not provided for appropriately by the company. The company was taking the money and not doing what it was supposed to do with the water.

By the way, in the middle of these hearings, while the Department of Defense, Department of the Army, as well as Kellogg, Brown & Root were denying it all, I got an e-mail here in the Senate from an Army doctor, a captain, and she wrote to me and said: I am a physician in the camp. I had my lieutenant follow the water line to find out what was happening because I had patients here who showed that they were suffering diseases and suffering problems as a result of contaminated water.

So that came from the physician who was in Iraq on the ground.

So despite all of the denials, the inspector general finally issued a report saying: No, no, the Defense Department was wrong, as was Kellogg, Brown & Root. A contract to provide water to these soldiers across Iraq at the Army camps was not being appropriately handled, and very contaminated water was going to those camps.

The list is almost endless. I know there is a photograph I have shown on

the floor previously because it is another contract to provide electrical capabilities to the Army camps. When you put up an Army camp, you have the need to provide electricity. And I held two hearings on this subject.

This is a photograph of SGT Ryan Maseth—quite a remarkable young man, a Green Beret from Pennsylvania. He is shown there with his mother, who is a very courageous woman as well. He was killed in Iraq, but Sergeant Maseth wasn't killed by a bullet from an enemy gun; Sergeant Maseth was killed taking a shower. He was electrocuted in a shower. And it wasn't just Sergeant Maseth; others lost their lives as well—electrocuted in a shower, power-washing a Jeep.

The fact is, what we discovered when we held the hearings was that the work that was done to provide electricity and to wire these camps was done in some cases by people who didn't have the foggiest idea what they were doing. Third-country nationals who couldn't speak English and didn't know the first thing about electricity were working on these issues.

The Army originally told Mrs. Maseth that her son died, they thought, because he took an electrical appliance into the shower. No, he didn't. He was killed because shoddy electrical work was done that ended up killing this soldier.

Now, Kellogg, Brown & Root denied that, as did the Defense Department. The inspector general did the report and said: Oh, yeah. Yeah, that sure did happen.

In fact, let me show you what the inspector general has said.

This is from Jim Childs, master electrician hired by the Army Corps of Engineers, to inspect this electrical work for which the American taxpayer paid a bundle. Jim Childs, master electrician, went in after I held the hearings. He said:

> [T]he electrical work performed by KBR in Iraq was some of the most hazardous, worst quality work I have ever inspected.

Let me show what Kellogg, Brown & Root said:

> The assertion that KBR has a track record of shoddy electrical work is simply unfounded.

The inspector general did the inspection. We had to redo much of the work in Iraq and Afghanistan, inspect it all and redo much of it. In the meantime, people died. We have demonstrated that there is evidence of shoddy work in a range of areas. Yet the contractors continue to be given additional contracts. For the shoddy electrical work for which some soldiers gave their lives, this contractor was not only given the money from the contract but bonus awards for excellent work. I have tried very hard to get the Pentagon to take back those bonuses, unsuccessfully. But the reason I am going through this is to point out that we have for a decade now been shoveling money out the door at a time when we are deep in debt, spending a great deal of money on the defense of this country, on the Defense Department, on the war effort, and so on. A substantial portion of that which goes out the back of the Pentagon in the form of contracts has represented the most egregious waste in the history of the country.

One of my great regrets is that we did not—and we should have; I tried very hard—ever get constituted a Truman-type committee which existed in the 1940s to investigate this sort of spending and to try to shut down spending that is not only injuring our troops and disserving them but injuring taxpayers.

I started by talking about the issue of sodium dichromate. We think about 1,000 soldiers were at risk at a place in Iraq that is called Qarmat Ali. Some have died. Those soldiers who were at Qarmat Ali told of seeing something like sand blowing all over the place. It was red, however. That was the sodium diechromate, a deadly carcinogen. It is the subject over which a movie was made called ''Erin Brockovich.''

We have tried for a long time to get the Pentagon to be as active and involved as they should be with respect to the health and safety of those 1,000 soldiers who were potentially exposed. Like most of these issues, they have been very slow to respond.

My point is twofold. One is about supporting America's fighting men and women, doing what is right for them. There have been a number of people in the Pentagon—one of whom testified before the Armed Services Committee in the Senate and who I strongly believe knew he was not telling the truth. He was a general, as a matter of fact. There have been a number who have denied virtually all of these circumstances. Yet inspectors general have investigated and said they are wrong.

Obviously, the contractor denies these things. The contractors have gotten wealthy doing this. We have had whistleblowers come in. A woman came in and told us she was working at a recreational facility in the war theater, and that is at the base. There is a facility where you can play pool and ping-pong and do various things. It was a facility with many different rooms. She worked for Kellogg, Brown & Root and she was to keep track of how many people came in because they got paid based on how many people came in.

She said: What they told me to do was to keep track of how many people came in to each room, and that is what we billed the government for. If somebody came in and went through three rooms, the government was billed for three visits. I went to the people in charge and said: This is fraud. We can't do this. We are defrauding the government. They immediately put me in detention in a room under guard and sent me out of the country the next day.

It is the story of virtually all the hearings we have held.

The point is twofold. One is to protect America's soldiers and do right by the men and women who have gone to war because this country asked them to. Secondly, on behalf of the American taxpayer, to decide if we are choking on debt and deficit, to continue doing what we know is wrong, shoveling these contracts out the door without adequate accountability is something we have to pay attention to.

Secretary Gates has tried more than others. When I began these hearings, which stretched into 21 hearings, the then-Secretary of Defense had virtually no time for these issues. I have had an opportunity to talk to Secretary Gates. I know he has tried very hard to make changes. Moving the Pentagon on these issues is very difficult. There is a relationship always between the Pentagon and the largest suppliers and largest companies and contractors with whom they do business. My experience has been we can have the goods and have them red-handed. We can have internal memorandum from the company itself that says they screwed up, could have caused mass sickness and death, but publicly they will say none of this happened. It is about deception, about lying, about cheating taxpayers, and about not standing up the way we should stand up for America's fighting men and women. This Congress needs to do much more. Congress needs much stronger oversight, much more attentive oversight on this kind of spending.

I went back and read the Truman committee work. Harry Truman was a Senator. At a time when a President of his own party was in the White House, he insisted that they establish the Truman Commission, of which he became chairman. He insisted on getting a committee to investigate waste in the Pentagon. They eventually created the committee, and they made him chairman. They held 60 hearings a year for 7 years. The committee was started with $16,000. In today's dollars, it saved $16 billion. Think of that. There is way too little oversight going on on these issues. I have just scratched the surface in the 21 hearings I chaired. Many of my colleagues were in those hearings. This country deserves better.

One of the significant responsibilities of Congress is not just to appropriate money and evaluate what money needs to be appropriated for but to do oversight. When we send money out the door, this Congress needs to do better oversight. What I have discovered and decided is that oversight is sadly lacking at the Pentagon. There are too many men and women, including Bunnatine Greenhouse, who gave up their careers and lost their jobs because they had the courage to speak out and say: This is wrong, this is fraud, this is cheating, this undermines our soldiers. There are too many men and women who gave up their careers because they had the courage to do that. We have whistleblower protections, but in many cases it doesn't work the way it should. There is much for us to do.

I will not be chairing additional hearings because my 30 years in the Congress will be done at the end of this month. It has been a great privilege to be here. But as one can tell, I believe passionately in this issue, about our Federal deficits, about spending, about accountability, but most especially about doing things that support the soldiers we ask to go to war.

This has been an abysmal record. In this decade, the amount of money spent on contractors—in many cases with no-bid, sole-source contracts that were negotiated under the most abusive conditions and in violation, in many cases, of rules, according to the highest civilian official in charge of contracting—has been a disgrace. This country needs to do much better.

The work I and a number of my colleagues did holding these hearings has in many ways held up a spotlight and tried to shine it on the same spot. We have cajoled, embarrassed, and pushed, and I think we have made some progress. But so much more needs to be done and can be done. My hope is this work will continue.

I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Ms. COLLINS. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

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

EXTENDING TAX CUTS

Ms. COLLINS. Madam President, unless Congress acts, this new year will begin with the imposition of an onerous new tax burden for American families. They will face an automatic tax increase of nearly $2.7 trillion—one of the largest tax increases in history—when the 2001 and 2003 tax laws expire.

This tax increase will hit all American earners regardless of their income level and regardless of whether they are married or single, retired or working or salaried or hourly employees.

It is my judgment that the 2001 and 2003 tax relief laws should be extended for all Americans. With the economy still weak, and with unemployment persisting at nearly 10 percent, now is not the time to be raising taxes on anyone.

Some argue that Americans in the higher tax brackets should not be protected from this tax increase. But that argument for higher taxes come January 1 ignores the fact that a tax increase on top earners is a tax increase on small businesses and, thus, a tax on jobs at a time when we should be doing everything possible to stimulate the creation of more jobs.

As you are aware, most small businesses are passthrough entities. They are sole proprietorships, partnerships or S corporations that must report their earnings on their owners' individual tax returns. According to the Joint Committee on Taxation, there are some 750,000 passthrough small businesses in the top two tax brackets. Higher taxes hurt these small companies by taking away capital they need to grow and to add jobs.

In Maine, there are numerous small businesses that would be hurt by this tax increase. One is D&G Machine Products, a precision design machining and fabrication operation located in Westbrook, ME. Founded in 1967, this company now has more than 130 highly skilled and dedicated employees. When I visited this company in August, the owner, Duane Gushee, expressed to me his concerns about the impact higher taxes would have on his growing business. He explained that D&G competes with companies all over the world for markets and customers. Without constant innovation and investment in cutting-edge technology, D&G would lose its customers and the jobs of its employees would be in jeopardy. The tax increase that would go into effect unless we act would hit D&G on January 1 and would take money out of its bottom line—money that is needed to upgrade its equipment and stay ahead of foreign competition.

Another business that would be hit hard is Pottle's Transportation, a trucking company headquartered in Hermon, ME. This company was founded in 1972 and now has more than 200 employees with 150 trucks.

Barry Pottle, who runs this business, tells me that Pottle's needs to purchase 25 to 30 trucks every year just to maintain its fleet. New trucks used to cost the company about $100,000. But in the past few years, the cost has escalated by another $25,000. The tax increase scheduled for January 1 would make it difficult, if not impossible, for Barry to make these investments.

Other Maine businesses have come forward to highlight the impact a tax increase would have on their ability to grow their businesses and to add much needed jobs.

One of these is Allagash Brewing Company, a craft brewery located in Portland, ME. Founded in 1994, Allagash has grown to 28 employees and has established a reputation for uncompromising quality as one of the finest producers of Belgian-style beers in North America.

Similar to most small businesses, Allagash relies on its retained earnings to finance investment and growth. As Rob Tod, the co-owner of Allagash puts it:

> There's plenty of demand for our product, but we can't fill demand without equipment, and we can't buy equipment without money.

When small businesses cannot invest and grow, they cannot add jobs, and that is what our focus needs to be on: the creation of policies that will help the private sector to create jobs.

Rob estimates that every 1 percent increase in Allagash's tax rate means one fewer worker for 5 full years. Stated another way, the tax increase slated to occur on January 1 would wipe out jobs for five workers for 5 years just at this one brewery. If that is the impact at one small business in Portland, ME, imagine what the impact would be on jobs lost nationwide.

Other small businesses in my home State have expressed their frustration at the uncertainty Washington is creating by leaving these tax hikes hanging over their heads. As one small business starkly put it to me:

> The increases in personal taxes reduce the amount of money I have available for investments of all kinds. I am not investing in my business. I am not hiring workers. I am not considering starting anything new. I am waiting. There is no way to know what Washington is about to do to me, but I expect it will be nasty and brutally unfair. In response, I am holding my ground and preparing for the worst.

That is an exact quote from an entrepreneur in my State. As if the testimony of these small businesses were not enough, there is a second reason to support extending the 2001 and 2003 tax relief for all Americans: A tax increase at this time on top earners would reduce consumer spending dramatically, cutting demand, and costing jobs at a time when our fragile economy can least afford it.

We have only to look at Peter Orszag's column in the New York Times—he was President Obama's former Budget Director—to underscore this point. He wrote that failing to extend the existing tax relief would ''make an already stagnating job market worse.'' He then went on to say:

> Higher taxes now would crimp consumer spending, further depressing the already inadequate demand for what firms are capable of producing at full tilt.

Mr. Orszag is not alone in this view. Economist Mark Zandi has estimated that raising taxes on top earners would cost us 770,000 jobs and four-tenths of 1 percent of our GDP over the next 2 years. He cautions that earners in the top brackets are responsible for ''one fourth of all [U.S.] Personal outlays,'' and that a pullback in spending by these taxpayers could ''derail the recovery.''

In light of this risk, Mr. Zandi has called the President's plan to raise taxes an ''unnecessary gamble.'' Mr. Zandi suggests that a middle ground where no one's taxes are increased until the recovery is firmly in place is where we should go.

That is essentially what I recommended to this body in September. I urged the Senate to take up legislation to extend the 2001 and 2003 tax relief for 2 more years. That is a middle ground. Surely, we ought to be able to come together and embrace that compromise. That will get us through the recession. It will send a strong signal to the business community to invest and create jobs. It would remove the uncertainty.

Here is my suggestion for what we should do during that 2-year period, since I see my colleague, Senator WYDEN, on the floor. During that time we could undertake comprehensive tax