

allowed slightly more margin for error. Yet the route took its toll: At least 600 aircraft and more than 1,000 lives were lost in the three years it was used. In 1945, airlift needs ended when the Burma Road, from Lashio, India, to Kunming, China, was reopened.

Young Lt. Stevens was probably disappointed to find himself in the cockpit of a transport plane. He had completed flying school at Douglas, Ariz., earning his wings by May 1944, and probably expected to be assigned to Lockheed P-38 fighters. The urgent requirement for transports dictated otherwise, however, and he was assigned to the 322nd Troop Carrier Squadron, now part of the 14th Air Force commanded by Gen. Claire Chennault.

The unit was based primarily at Kunming, the original home of Chennault's famous American Volunteer Group, the Flying Tigers. The 322nd was equipped with the C-47 "Skytrain," which came to be known as the "Gooney Bird." The C-47 had been derived from the revolutionary Douglas DC-3 transport and was used by the armed services until the 1970s.

In September 1944, Stevens later recalled, he transitioned into the C-46, which after initial (and too often fatal) troubles with its Curtiss Electric propellers, turned into an aerial workhorse that substantially increased the capacity of the 322nd to move supplies.

While the route over the Himalayas demanded piloting skill and endurance, Stevens also flew many missions within the interior of China, some going behind Japanese lines, bringing supplies in direct support of Chinese troops. Stevens often had to land at tiny camouflaged airports, some with primitive crushed-stone runways that were narrower than the wingspan of his plane. He flew throughout Indochina, over what is now Laos, Cambodia and Vietnam, and even made flights into Mongolia. The 322nd was also tasked with bringing vital supplies to the small American fighter bases that had sprung up far from road or rail traffic.

On one 1945 trip to Beijing (then Peking), Stevens encountered bad weather, and there was no local ground control to assist him. He improvised a non-precision approach using the local radio station and his plane's radio direction equipment. After the war, he returned and found that the approach he had devised was still being used.

The Distinguished Flying Cross, first awarded in 1927 to Charles Lindbergh, can be awarded to any member of the U.S. armed forces who distinguishes him or herself by "heroism or extraordinary achievement while participating in aerial flight." While Stevens was also awarded the Air Medal and the Yuan Hai medal by the Chinese Nationalist government, he surely must have been most proud of his DFC.

Mr. WICKER. Only 3 years before Senator Stevens earned his wings, Pilot Officer John Gillespie Magee, Jr., of the Royal Canadian Air Force composed a poem after being struck by the sheer wonder of flying a test flight at 30,000 feet. This poem was sent home to John Magee's parents just a few days before his death. It is entitled "High Flight."

I will close with those words in remembrance of an American hero, Senator Ted Stevens:

"Oh! I have slipped the surly bonds of earth
 "And danced the skies on laughter-silvered wings;
 "Sunward I've climbed, and joined the tumbling mirth
 "Of sun-split clouds—and done a hundred things

"You have not dreamed of—wheeled and soared and swung

"High in the sunlit silence. Hov'ring there
 "I've chased the shouting wind along, and flung

"My eager craft through footless halls of air.
 "Up, up the long delirious, burning blue,
 "I've topped the windswept heights with easy grace

"Where never lark, or even eagle flew—
 "And, while with silent lifting mind I've trod
 "The high untrespassed sanctity of space,
 "Put out my hand and touched the face of God."

On August 9, 2010, Ted Stevens slipped the bonds of Earth one final time. He died, literally and figuratively, with his boots on, among friends, enjoying the rugged and dangerous beauty of nature and of the State of loved. We will miss his leadership and his friendship and the Nation will long be indebted to him for his lifetime of service.

Mr. REID. Mr. President, Ted Stevens was as dedicated to his State as anyone to ever serve in this body. From his fight for Alaska's statehood to the four decades he represented that State in the U.S. Senate, he never forgot where he came from or who elected him.

Although he set the record as the longest-serving Republican Senator in American history, his legacy is not measured by his longevity but by the indelible impact he had on Alaska.

He made much of that impact during from his time on the Appropriations Committee, and I learned a lot from working with him there. He once gave me a necktie with a picture of "The Incredible Hulk" on it as a token of his appreciation for my work on an appropriations bill. It was his unique way of saying "thank you," and it meant a lot to me. I still have that tie.

Public service was more than a career for Senator Stevens; it was his life's calling. He served his country from halfway around the globe, fighting with the Flying Tigers in World War II, and served his State from clear across the continent when he came to the U.S. Senate. But no matter how far away from home, he always kept it close to his heart.

Senator Stevens loved flying, loved the outdoors, and loved his State. He died doing what he loved, and his footprint will forever be visible across the Last Frontier.

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

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

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

CREATING AMERICAN JOBS AND ENDING OFFSHORING ACT—MOTION TO PROCEED

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of the motion to proceed to S. 3816, which the clerk will report.

The assistant legislative clerk read as follows:

Motion to consider Calendar No. 578, S. 3816, a bill to amend the Internal Revenue Code of 1986 to create American jobs and to prevent the offshoring of such jobs overseas.

The PRESIDING OFFICER. Under the previous order, there will be 20 minutes of debate, equally divided, between the two leaders or their designees prior to a vote on the motion to invoke cloture.

The Senator from Iowa.

Mr. GRASSLEY. Mr. President, in a few minutes, the Senate will be voting on the motion to invoke cloture on the motion to proceed to a bill that has been mislabeled the "Creating American Jobs and Ending Offshoring Act."

The part of the bill that is attracting the most attention is the repeal of deferral for the income of foreign subsidiaries for importing into the United States. Deferral is the policy that allows U.S. corporations to defer paying U.S. tax on the earnings of its foreign subsidiaries until those earnings are sent back to the United States when, at that point, they are going to be taxed just like every other corporate income.

In general, deferral is not allowed if the income is earned offshore and the reason for it being offshore is solely to avoid tax. What is bad about the bill is it would deny deferral for income that a foreign subsidiary legitimately earns from the sale of goods into the U.S. market.

The problem is that there has been no finding that such income is earned outside the United States by a motivation to simply avoid U.S. taxes. So this bill is completely contrary to a whole half century of bipartisan thinking as to when it is appropriate to deny deferral and when it is not. That bipartisanship goes back to President John F. Kennedy's administration, when there was a bipartisan agreement within the Congress and between the President and the Congress that this is the tax policy we should have to make American manufacturing competitive with foreign competition.

To the contrary, there are obviously many reasons for a foreign subsidiary of a U.S. corporation selling goods into the United States. There could be a need to be near to a certain overseas market or the good in question may not be found in appreciable quantities within the United States. Yesterday, I referred to chromium not being available in the United States, as one example.

There could be many reasons having nothing to do with tax policy. But the sponsors of this bill don't seem to understand that fact, that American