ing attorneys as having been registered to represent the taxpayer: Treasury Department: Thomas C. Best; Andrew E. Hurley; Emil N. Baar. Justice Department: Andrew E. Hurley; Maurice Celler, certified public accountant; Judge W. Mayock; Al Wheeler; Judge Baar; Mr. Lieberman; William G. Pickrel.

Mr. President, I ask unanimous consent to have incorporated in the RECORD at this point as a part of my remarks a letter dated January 7, 1954, signed by me and addressed to Hon. EMANUEL CELLER, House of Representatives, Washington, D. C., calling attention to a certain memorandum, and the references therein to him.

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

UNITED STATES SENATE,
January 7, 1954.

Hon. EMANUEL CELLER,
House of Representatives,
Washington, D. C.

DEAR CONGRESSMAN CELLER: In reviewing the tax case of Mr. Edward E. and Mr. Samuel E. Jackson, of Tampa, Fla., and Sidney, Ohio, along with their corporations, a memorandum dated in 1951 and signed by Mr. Turner Smith, addressed to his superior, Mr. T. Lamar Caudle, who at that time was serving as Assistant Attorney General, Criminal Division of the Department of Justice, has been called to my attention.

In this memorandum Mr. Smith explains to Mr. Caudle a visit which you made to his office accompanied by a gentleman whom you introduced as a law partner either of your brother or of your brother-in-law, who had been representing the Jackson people. According to Mr. Smith you explained that this relative had just been appointed judge, and that the man whom you were then introducing would be taking his place in the case. In Mr. Smith's memorandum he told Mr. Caudle that you had stated that it was your opinion that the defendant should not be prosecuted for criminal violations, due to his health, and requested that the case be settled in the civil courts.

In view of the fact that a report on this case is being considered, and the memorandum referred to above, or its substance, will appear in that report, I felt that it should be called to your attention prior thereto in order that you could have incorporated in that same report your explanation of the interview.

Yours sincerely,

JOHN J. WILLIAMS.

Mr. WILLIAMS. Mr. President, I ask unanimous consent to have printed in the RECORD at this point as a part of my remarks a letter dated January 26, 1954, signed by Representative EMANUEL CELLER and addressed to me, together with an accompanying letter under date of January 20, 1954, addressed to Representative CELLER and signed by Mr. Lawrence J. Lieberman.

I may say that both these letters explain Representative CELLER's version of the interview referred to, and I think it is only fair that they be incorporated in the RECORD at this point.

There being no objection, the letters were ordered to be printed in the RECORD, as follows:

HOUSE OF REPRESENTATIVES,
Washington, D. C., January 26, 1954.

Hon. JOHN J. WILLIAMS,
Senate Office Building,
Washington, D. C.

DEAR SENATOR: I am enclosing a copy of a letter I received from Mr. Lawrence J. Lieberman, which has reference to the matter contained in your letter to me dated January 12, 1954.

I, personally, have no interest and have had no interest in the case of Samuel E. Jackson. I introduced Mr. Lieberman to Mr. Turner Smith, and recall saying that I felt reliance could be placed on the statements made by Mr. Lieberman, who is personally known to me as a lawyer of good standing. I also recall that I had no interest in and no knowledge whatsoever of the facts involving the case of Samuel E. Jackson.

In other words, I merely introduced Mr. Lieberman to Mr. Smith, and was careful to indicate the aforesaid facts.

Sincerely yours,

EMANUEL CELLER.

Enclosure.

BAAR, BENNETT & FULLEN,
New York, N. Y., January 20, 1954.

Re Samuel E. Jackson et al.

Hon. EMANUEL CELLER,
House Office Building, Washington, D. C.

DEAR CONGRESSMAN CELLER: I have before me a copy of a letter of January 12, 1954, addressed to you by Senator JOHN J. WILLIAMS with reference to the above matters.

My partner, Emil N. Baar, was appointed a justice of the Supreme Court of the State of New York in 1951. The Jackson tax matter had been in his charge. I succeeded him in the representation of the clients.

Toward the end of July 1951, through associate counsel, I was advised that an indictment or information might be filed against Samuel E. Jackson within a matter of days to protect the Government against the statute of limitations' running on any returns involved, despite the fact that the Department of Justice was awaiting a report from the Public Health Service as to whether an indictment and trial might prove fatal to Samuel E. Jackson. It was my considered judgment that the Department of Justice had incorrectly applied the law and that in fact, if the Department waited until the Public Health Service report was received, not only would the statute not run against any returns that were then involved, but in our opinion, by reason of our knowledge of the client's physical condition, the finding of an indictment prior to consideration of the medical report would result in a miscarriage of justice. Since time was of the essence, I requested you to make an immediate appointment for me with whomever might be in charge of this case in the Department of Justice. On August 6, 1951, as I recollect the date, you introduced me to Mr. Turner Smith, whom you advised as to my taking Judge Baar's place in these matters. You also stated to Mr. Smith that it was my position that the defendant, because of the very precarious condition of his health, should not be prosecuted for criminal violations and that I also wanted to present before the Department a legal argument on the question of the statute of limitations which I confidently believed would demonstrate that there was no urgency in the immediate filing of an indictment, and that consequently, in all fairness, the report of the Public Health Service should be awaited before further action was taken. You will recall at the conclusion of the conference, I was advised by Mr. Smith that if the medical report did not arrive in due time, I would be given an opportunity to present argument on the legal question of the application of the statute of limitations.

In order that you may be fully apprised of subsequent developments, I give you the following information:

The Public Health Service report was such that not only was an indictment not filed, but the Department of Justice returned the matter for civil disposition. However, subsequently and for reasons which, particularly in the light of the foregoing, we never understood, Samuel E. Jackson was indicted in both New York and Ohio. Mr. Jackson pleaded "guilty" to both the New York and Ohio indictments. Under the rules, an application was made to the United States District Court for the Southern District of New York to have the New York case transferred to Ohio, where Jackson resided, which application was granted. By direction of the judge presiding in the United States district court in Ohio, the defendant was examined by Government physicians and medical proof was adduced as to his condition. By reason of Jackson's state of health, the court fined him $10,000 on each of three counts and sentenced him to 2 years in prison, which 2-year sentence was suspended.

I trust this gives you all the required information in this matter.

Very truly yours,

LAWRENCE J. LIEBERMAN.

COINAGE OF 50-CENT PIECES IN COMMEMORATION OF TERCENTENNIAL CELEBRATION OF FOUNDING OF CITY OF NORTHAMPTON, MASS.—VETO MESSAGE (S. DOC. NO. 93)

The PRESIDING OFFICER (Mr. PAYNE in the chair) laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying bill, ordered to lie on the table:

To the United States Senate:

I am returning herewith, without my approval, S. 987, "to authorize the coinage of 50-cent pieces in commemoration of the tercentennial celebration of the founding of the city of Northampton, Mass."

The proposed legislation would authorize the coinage of 1 million silver 50-cent pieces in commemoration of the tercentennial celebration of the founding of the city of Northampton, Mass.

The principal objection to commemorative coins is that they detract from the fundamental function of the coinage as a medium of exchange. Multiplicity of designs on United States coins would tend to create confusion among the public, and to facilitate counterfeiting. The Congress recognized the necessity for limiting the designs of coins by section 3510 of the Revised Statutes which provides that "no change in the design or die of any coin shall be made oftener than once in 25 years from and including the year of the first adoption of the design, model, die, or hub for the same coin."

I am further advised by the Treasury Department that in the past in many instances the public interest in these special coins has been so short-lived that their sales for the purposes intended have lagged with the result that large quantities have remained unsold and have been returned to the mints for melting.

I fully recognize the importance to the country of the event which this coin would commemorate. I recognize, too, that the authorization of 1 or 2 or 3 of such issues of coins would not do major harm. However, experience has demonstrated that the authorization of even a single commemorative issue brings forth a flood of other authorizations to commemorate events or anniversaries of local or national importance. In the administration of President Hoover, these

authorizations multiplied to the point where he felt compelled to exercise his veto. The same pattern recurred in the administrations of Presidents Roosevelt and Truman. In view of this historical pattern, which by now has become so clear, I think that it is both wiser and fairer to make known my views on this subject at the outset. I therefore regretfully withhold my approval of S. 987.

As has been suggested in the past, it seems to me wholly appropriate that anniversaries like this one, which the Congress deems it desirable to commemorate, should be recognized by bills authorizing the Treasury to provide suitable commemorative medals at cost.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, *February 3, 1954.*

COINAGE OF 50-CENT PIECES TO COMMEMORATE THE TERCENTENNIAL OF FOUNDATION OF CITY OF NEW YORK—VETO MESSAGE (S. DOC. NO. 94)

The PRESIDING OFFICER laid before the Senate the following message from the President of the United States, which was read, and, with the accompanying bill, ordered to lie on the table:

To the United States Senate:

I am returning herewith, without my approval, S. 2474, "to authorize the coinage of 50-cent pieces to commemorate the tercentennial of the foundation of the city of New York."

The proposed legislation would authorize the coinage of not to exceed 5 million silver 50-cent pieces in commemoration of the tercentennial of the founding of the city of New York.

The principal objection to commemorative coins is that they detract from the fundamental function of the coinage as a medium of exchange. Multiplicity of designs on United States coins would tend to create confusion among the public, and to facilitate counterfeiting. The Congress recognized the necessity for limiting the designs of coins by section 3510 of the Revised Statutes which provides that "no change in the design or die of any coin shall be made oftener than once in 25 years from and including the year of the first adoption of the design, model, die, or hub for the same coin."

I am further advised by the Treasury Department that in the past in many instances the public interest in these special coins has been so short lived that their sales for the purposes intended have lagged with the result that large quantities have remained unsold and have been returned to the mints for melting.

I fully recognize the importance to the country of the event which this coin would commemorate. I recognize, too, that the authorization of 1 or 2 or 3 of such issues of coins would not do major harm. However, experience has demonstrated that the authorization of even a single commemorative issue brings forth a flood of other authorizations to commemorate events or anniversaries of local or national importance. In the administration of President Hoover, these authorizations multiplied to the point where he felt compelled to exercise his veto. The same pattern recurred in the administrations of Presidents Roosevelt and Truman. In view of this historical pattern, which by now has become so clear, I think that it is both wiser and fairer to make known my views on this subject at the outset. I therefore regretfully withhold my approval of S. 2474.

As has been suggested in the past, it seems to me wholly appropriate that anniversaries like this one, which the Congress deems it desirable to commemorate, should be recognized by bills authorizing the Treasury to provide suitable commemorative medals at cost.

DWIGHT D. EISENHOWER.

THE WHITE HOUSE, *February 3, 1954.*

RETIREMENT OF EMPLOYEES IN THE LEGISLATIVE BRANCH

The PRESIDING OFFICER laid before the Senate the amendment of the House of Representatives to the bill (S. 2175) to amend title VI of the Legislative Reorganization Act of 1946, as amended, with respect to the retirement of employees in the legislative branch, which was to strike out all after the enacting clause and insert:

That title VI of the Legislative Reorganization Act of 1946, as amended, is amended by adding at the end thereof the following new section:

"SEC. 603. (a) Section 4 of the Civil Service Retirement Act of May 29, 1930, as amended, is amended by adding at the end thereof the following new subsection:

"'(g) Any officer or employee in the legislative branch of the Government within the classes of officers and employees made eligible for the benefits of this act by the act of July 13, 1937, or the act of June 21, 1947, retiring under this act on or after the date of enactment of this subsection and after having rendered at least 6 years of service as such an officer or employee shall, if he so elects at the time of retirement, be paid, in lieu of an annuity computed under subsection (a), a life annuity equal to the sum of the following:

"'(A) 2½ percent of the average salary, pay, or compensation received by him during any five consecutive years of allowable service at his option multiplied by the sum of his years of service as an employee described in this subsection and the years of his allowable military or naval service; and

"'(B) 1½ percent of such average salary, pay, or compensation multiplied by the years of his allowable service other than service referred to in clause (A).

"'In no case shall an annuity computed under this subsection exceed an amount equal to 75 percent of the highest average annual salary, pay, or compensation received by the officer or employee during any 5 consecutive years of allowable service. No officer or employee shall be entitled to the benefits of this subsection unless there shall have been deducted and withheld from his salary, pay, or compensation for the last 5 years of his service, or there shall have been deposited under section 9 with respect to such last 5 years of service, the amounts specified in section 9.'

"(b) Section 3 (a) of such act is amended by adding at the end thereof the following new paragraph:

"'Notwithstanding any other provision of this act, any officer or employee in the legislative branch of the Government within the classes of officers or employees which were made eligible for the benefits of this act by the act of July 13, 1937, or the act of June 21, 1947, serving in such position on the date of enactment of this paragraph, may give notice of his desire to come within the purview of this act at any time prior to the expiration of 6 months after such date of enactment.'

"(c) Section 3A of such act is amended as follows:

"'(1) Paragraph (3) is amended to read as follows:

"'"(3) No person shall be entitled to receive an annuity as provided in this section until he shall have become separated from the service after having had at least 6 years of service as a Member of Congress and have attained the age of 62 years or after having had at least 10 years of service as a Member of Congress and have attained the age of 60 years, except that (A) any such Member who shall have had at least 5 years of service as a Member of Congress, may, subject to the provisions of section 6 and of paragraph (4) of this section, be retired for disability, irrespective of age, and be paid an annuity computed in accordance with paragraph (5) of this section, and (B) any such Member who shall have become separated from the service after having had a least 10 years of service as a Member of Congress and have attained the age of 55 years may receive an annuity computed as provided in paragraph (5) of this section reduced by one-fourth of 1 percent for each full month he is under the age of 60 years.'"

"'(2) Paragraph (5) is amended to read as follows:

"'"(5) Subject to the provisions of section 9 and of subsections (c) and (d) of section 4, the annuity of a Member of Congress shall be an amount equal to 2½ percent of the average annual basic salary, pay, or compensation received by him during any 5 consecutive years of allowable service as a Member of Congress at his option multiplied by the sum of his years of service as a Member of Congress and his years of active service performed as a member of the Armed Forces of the United States prior to his separation from service as a Member of Congress, but no such annuity shall exceed an amount equal to three-fourths of the basic salary, pay, or compensation that he is receiving at the time of such separation from service.'"

"'(3) Paragraph (10) is amended by inserting before the period at the end thereof a semicolon and the following: "and the term 'basic salary, pay, or compensation' includes amounts received as expense allowance under section 601 (b) of the Legislative Reorganization Act of 1946, as amended; and the term 'active service performed as a member of the Armed Forces of the United States' means (A) active service performed as a member of such forces, during any war or national emergency proclaimed by the President or declared by the Congress, by a Member of Congress who left or leaves his office for the purpose of performing such service, and (B) any other periods of active service, not to exceed an aggregate of 5 years, performed as a member of such forces, but shall not include any such service for which credit is allowed for the purposes of retirement or retired pay under any other provision of law, including title II of the Army and Air Force Vitalization and Retirement Equalization Act of 1948."'

"(d) (1) Notwithstanding the provisions of section 3 (a) of the Act of February 28, 1948—

"(A) the last proviso in section 9 of the Civil Service Act of May 29, 1930, as amended, shall apply to Members of Congress; and

"(B) subsections (c) and (d) of section 12 of such act shall apply in the case of Members of Congress dying after the date of enactment of this section. Such subsections (c) and (d) shall apply to the widower of any such Member of Congress to the same extent and in the same manner as to the