

should share. It aims to make taxes for families lower, simpler, and fairer. According to the nonpartisan Joint Committee on Taxation and recent news reports, the “Middle Class [are the] biggest winners in [the] Senate tax plan.”

It also aims to make it easier for small businesses to grow, invest, and hire. For Kentucky’s small businesses and for those across the country, this proposal will help to do just that by creating incentives to bring investment and jobs home and keep them here.

The plan before the Finance Committee fulfills our main goal for tax reform, which is taking more money out of Washington’s pockets and putting more money into the pockets of the middle class.

Last evening, the committee released a modified chairman’s mark that, among other important elements, will effectively repeal ObamaCare’s individual mandate tax so we can provide even more tax relief to low- and middle-income families. In short, the goal is to repeal an unpopular tax from an unworkable law in order to provide more tax relief to middle-class families.

Now, as the committee continues its legislative markup through an open process, it will explore further ways to improve this good legislation. Both Republicans and Democrats have offered hundreds of amendments. Chairman HATCH is setting aside full days for the committee to consider them. Once the Finance Committee completes its work and reports its proposal to the Senate floor, all Members will have the chance to offer their amendments under the regular order.

Another Senate committee is having an important markup today as well. The Senate Energy and Natural Resources Committee is beginning its consideration of an important proposal to support good jobs, our energy future, and our national security.

So, once again, I commend Chairman MURKOWSKI and the members of the committee for their work on this proposal to further develop Alaska’s oil and natural gas potential in an environmentally responsible way—more American jobs, more American energy, and more energy security and independence. I look forward to the Energy Committee reporting its legislation today.

NOMINATIONS

Mr. MCCONNELL. Mr. President, yesterday the Senate continued its efforts to confirm the President’s talented nominees to staff the Federal Government.

We advanced the nomination of David Zatezalo to serve as the Assistant Secretary of Labor for Mine Safety and Health, an important position to the thousands of miners in States like Kentucky. I look forward to confirming his nomination early this afternoon, along with that of Mark Esper, who

will be confirmed to another important position, Secretary of the Army.

Also, we will turn to Joseph Otting, President Trump’s nominee to serve as Comptroller of the Currency. This position is crucial to protecting our national banking system, and Mr. Otting has the experience necessary to excel there.

Then, the Senate will continue our efforts to ensure that our Nation’s judiciary fulfills its proper role in our democracy by confirming two more talented nominees to serve as Federal district court judges. President Trump has continued to nominate individuals who will interpret the law as it is actually written, not as they wish it were.

Donald Coggins has been nominated to serve as district court judge for the District of South Carolina. He has been in private practice in South Carolina for over three decades. The Senate Judiciary Committee reported his nomination by a voice vote. He is a talented nominee, and I look forward to confirming him soon.

Then the Senate will consider the nomination of Dabney Friedrich to serve as district court judge for the District of Columbia. Ms. Friedrich has a wealth of experience, having been in private practice and having served as assistant U.S. attorney in both the Eastern District of Virginia and the Southern District of California, and she has been confirmed twice by the Senate as a Commissioner of the U.S. Sentencing Commission. The Judiciary Committee also reported her nomination by a voice vote. These nominees will respect the rule of law on the Federal bench, and they should be confirmed without delay.

I would like to again thank Chairman GRASSLEY for his commitment to bringing the President’s impressive judicial nominees to the floor. These are both respected nominees who have the support of Members on both sides of the aisle, and I hope we can consider their nominations without any partisan procedural hurdles. We should confirm them soon.

I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

CONCLUSION OF MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Morning business is closed.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will proceed to executive session and resume consideration of the Zatezalo nomination, which the clerk will report.

The legislative clerk read the nomination of David G. Zatezalo, of West Virginia, to be Assistant Secretary of Labor for Mine Safety and Health.

The ACTING PRESIDENT pro tempore. The Senator from South Dakota is recognized.

Mr. THUNE. Thank you, Mr. President.

TAX REFORM

Mr. President, on Sunday, Politico offered this headline: “Middle class biggest winners in Senate tax plan, study says.”

The article goes on to say: “Moderate-income people would consistently see the largest percentage declines in their tax bills, according to an analysis released late Saturday by the official, nonpartisan Joint Committee on Taxation.”

It goes on to say: “In 2019, people in the middle spectrum, earning between \$50,000 and \$70,000, would see their taxes fall by 7.1 percent. Those earning between \$20,000 and \$30,000 would see a 10.4 percent decline.”

This is what we set out to achieve with the Senate tax bill that we released last week—real relief for American families, and that is what our bill delivers.

I don’t need to tell anyone that the American people have had a rough few years. Stagnant wages and a lack of opportunities have left many American families stretched thin. A recent survey found that 50 percent—50 percent—of people out there consider themselves to be living paycheck to paycheck. About one-third of those same people say that they are literally just \$400 away from a financial crisis. Well, real help is on the way.

Last night, Chairman HATCH released a revised bill that provides even more relief for middle-class families. I applaud Chairman HATCH for his work on this revised bill that includes Republican and Democratic amendments and reflects feedback we have received from the whole Republican conference.

Our bill provides immediate, direct relief to hard-working Americans. Our bill doubles the standard deduction. That means, beginning in January, a family making \$24,000 a year or less per year will not be paying any taxes, and families making more than \$24,000 per year will be paying significantly less than what they are paying today.

Our bill also doubles the child tax credit from \$1,000 to \$2,000 per child. We all know that raising children is expensive, and this provision provides a significant tax cut for families across the country.

I wish to thank Senators SCOTT, HELLER, RUBIO, and LEE for their leadership on this issue. Their advocacy for expanding the child tax credit will result in substantial tax relief for working families, but that is just the beginning of what this tax bill is going to do for American families.

We are not just going to ensure that Americans can keep more of their hard-earned money; we are also going to ensure that they can make more of it. Our bill is not just going to cut Americans' taxes, as important as that priority is to all of us; it is also going to give Americans access to the kinds of jobs, wages, and opportunities that will set them up for a secure future.

So how does that work? Well, in order for individual Americans to thrive economically, we need American businesses to thrive. Thriving businesses create jobs. They provide opportunities, and they increase wages and invest in their workers. But our current Tax Code is not helping businesses thrive. It is doing the opposite. It is strangling both large and small businesses with high tax rates.

Small businesses are incredibly important for new job creation, especially in places like my State of South Dakota. But right now the high tax rates that small businesses face can make it difficult for these businesses to even survive, much less thrive and expand their operations. Our bill will fix this.

To start with, our bill implements a new deduction for businesses that will allow them to keep more of their money, which will allow them to reinvest in their operations, increase wages, and hire new workers. Our bill also reforms a number of current provisions in the Tax Code that frequently leave small businesses with very little cash on hand. Under our legislation, small businesses will be able to recover the capital that they have invested in things like inventory and machinery much more quickly—and in certain cases, immediately—which will free up capital they can use to expand and create jobs. Our legislation also includes provisions I helped develop that will simplify accounting rules for small businesses, which will also help reduce their tax burden, leaving more of their earnings to reinvest in their businesses and in their workers.

In addition to cutting rates for small businesses, our bill also reduces our corporate tax rate. Our Nation's corporate tax rate is currently the highest in the industrialized world, which puts U.S. businesses at a major disadvantage next to their international competitors. By reducing the corporate tax rate, our bill will enable U.S. businesses to compete on a more level playing field with their competitors, which will in turn free up money that U.S. businesses could use to create jobs and increase wages.

The White House Counsel of Economic Advisers estimates that reducing the corporate tax rate to 20 percent will increase average household income by \$4,000 annually.

Our bill also ends the outdated tax framework that is driving American companies to keep jobs and profits overseas. Our Nation currently operates under a so-called worldwide tax system, which means that American companies pay U.S. taxes on the profit they make here at home, as well as on part of the profit they make abroad once they bring that money back to the United States. The problem with this is that American companies are already paying taxes to foreign governments on the money they make abroad. Then, when they bring that money back home, they can end up having to pay taxes again on part of those profits—and at the highest tax rate in the industrialized world. So it is no surprise that this discourages businesses from bringing their profits back to the United States to invest in their domestic operations, in new jobs, and in increased wages.

Between 1983 and 2003, when the U.S. tax rate was much more competitive with those of other countries, there were 29 corporate inversions where U.S. companies moved abroad. Between 2003 and 2014, when other countries were dropping their corporate tax rates and shifting to territorial tax systems, there were 47 such inversions. Well, our bill addresses this drag on our economy by moving from our outdated worldwide tax system to a territorial tax system.

By shifting to a territorial tax system—a move I should note that has been supported by Members of both parties—we eliminate the double taxation that encourages companies to send their investments and their operations overseas. Combine that with the reduction in our high corporate tax rate, and our bill provides a strong incentive for U.S. companies to invest their profits at home in American jobs and in American workers instead of abroad. All in all, the Tax Foundation estimates that in addition to increasing wages, our bill will create nearly 1 million new jobs for American workers.

The legislation we unveiled last week is the product of years of work here in the Senate—work, frankly, by Members of both political parties. I hope, in the end, my Democratic colleagues will advance this bill, which is partly the result of their labors.

This is the kind of chance we all dreamed of when we came to Washington—a once-in-a-generation opportunity to make a real difference in the lives of ordinary Americans, to substantially improve their lives today and give them access to a brighter, more secure, and more prosperous future.

I look forward to debating this bill over the next few weeks. We are going to a markup today, tomorrow, and Friday in the Senate Finance Committee, where amendments will be offered. They will be debated, they will be voted on, and then, of course, the bill will come to the floor of the U.S. Senate where there will be an open amend-

ment process, where individual Senators will have opportunities to offer amendments, to debate those amendments, and to vote on those amendments. But when all of that is said and done, I hope we can send a bill to the President's desk that will bring much needed relief to those Americans who are living paycheck to paycheck—to those Americans who are struggling to make ends meet, to raise their children, and to provide for a more secure retirement—by allowing them to keep more of their hard-earned dollars in their pockets, by making their paychecks bigger, and by creating access to better jobs, higher paying jobs, and higher wages. That improves all Americans' standard of living, all Americans' quality of life. That is what this bill will do.

We need to get it across the finish line. There is a lot of work ahead of us, but I am looking forward to the day when we can get this signed into law and give the American people access to a brighter and a more prosperous future for them and their families.

I yield the floor.

I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

The PRESIDING OFFICER (Mr. COTTON). Without objection, it is so ordered.

RECOGNITION OF THE MINORITY LEADER

The Democratic leader is recognized.

REPUBLICAN TAX PLAN

Mr. SCHUMER. Mr. President, the Republican tax plan, even before yesterday, would exacerbate income inequality at a time when it is already spiraling out of control, helping the rich get richer and big corporations get bigger while the middle class is left stuck in neutral. Many millions of middle-class families would wind up paying higher taxes at the end of the day—13 million in 2019 and 20 million in 2027—under the Senate plan.

That is the wrong approach for our economy. It betrays the American worker and the American family, who deserve tax relief, because it concentrates more of our country's wealth at the very top—just what the American people don't want, but so many of those who fund the Republican Party do. For most of my colleagues and most of the American people, that is reason enough to oppose the bill, and the American people do, by large numbers.

But yesterday Republicans made two last-minute changes to their bill that make it even worse. First, Republicans decided to throw the mother of all monkey wrenches into the bill: repealing the individual mandate. My friend the majority leader called this provision "helpful" to the bill because it raises revenue. I would remind him and all of my Republican colleagues that

the nonpartisan Congressional Budget Office said it would lead to 13 million fewer Americans with health insurance. So we are taking 13 million people off of health insurance to give tax cuts to the wealthy.

Also, according to CBO, it would lead to a 10-percent increase in premiums. Each year, they would be 10 percent higher than they otherwise would be. So the Republican bill says: Raise the premiums on average Americans' healthcare by 10 percent so we can give the wealthy a tax cut.

This is the same thing they did in the healthcare bill until the public outrage forced them to back off, and, of course, it lost. Now they are doing it again because the Republican belief is to reduce the healthcare safety net for middle-class Americans so they can give more tax cuts to the wealthiest and most powerful amongst us.

If Republicans had their way, younger, healthier people would flee the market, making the risk pool older and sicker. If you are 50 to 64, this is very bad news for you. That is why the AARP is against this bill and yesterday denounced the new change.

I would remind my Republican colleagues that the provision raises \$400 billion in revenues because it throws Americans off insurance, and \$179 billion alone is saved because people wouldn't sign up for Medicaid. So the Republican bill takes \$400 billion out of help for healthcare and gives it to the wealthy and the powerful for even more tax breaks. Does any American support that? A handful maybe, but it seems a lot of people in this Chamber might.

So when the Republicans say this provision in their bill is helpful, they don't mean it is helpful to Americans. It may help Republicans in the Senate give a larger tax break to the rich, but it hurts millions of Americans seeking affordable health insurance. Many will lose insurance. Many more will pay an increase in their premiums, while our colleagues have always promised to make premiums lower.

One other point. I have heard some on the other side say they would be willing to pass the bipartisan Alexander-Murray health compromise as sort of a salve after they repeal the individual mandate. I am here to tell my colleagues that won't work. You don't attempt to blow up the healthcare system and then say: We are going to make a few tweaks to make it better. We are not falling for that, and my Republican friends shouldn't, either. They are completely contradictory ideas. Alexander-Murray is meant to stabilize markets and lower premiums; the Republican plan destabilizes markets and raises premiums in a way that Alexander-Murray could never repair.

Furthermore, Alexander-Murray would not survive under the rules of reconciliation. Too many of its provisions are under the HELP Committee, not the Finance Committee, so anyone who thinks they can justify the

changes the majority leader has said he will put in the bill by saying: OK. We will then pass Murray-Alexander, is wrong on the substance and wrong on the politics because it will not pass.

When Alexander-Murray was negotiated, it was in good faith by the chairman and ranking member of the HELP Committee as a compromised healthcare bill. Republicans cannot expect to pass their own separate ideological healthcare provision and then turn around and ask Democrats to vote to pass Murray-Alexander. Again, you can't create major injury to the healthcare system and hurt millions, and then say: Please give us a bandaid. That is not what is going to happen. That is not the right thing to do.

Any Republican Senator who thinks they can pass the individual mandate and then turn around and get Murray-Alexander passed is dead wrong. It is clear the dark tradeoff at the center of the Republican policy agenda is back—cutting healthcare in order to fund tax giveaways to the very wealthy and very powerful. Democrats will not go for it. So that is one reason this provision is a bad one.

The second change the Republicans made to their tax bill was to have many of their tax provisions for individuals expire while corporate tax breaks remained permanent. With this new proposal, Republicans have put themselves between a rock and a hard place. The provisions that help individuals—and not enough middle-class folks were helped—expire by 2025. The corporate tax cuts to the wealthiest of corporations above all are permanent.

Why did our colleagues do this? For one, they favor the big corporate, powerful interests over the middle class, but the second is, they had a huge deficit problem. They had to figure out where to reduce the deficit, and so they took it out on the crumbs they gave to the middle class in the earlier years in this bill.

One of two things will happen. Some of our Republican colleagues are saying, "Don't worry. We will extend the middle-class tax cuts after 2025," but that will create a huge deficit. So I say to my colleagues—particularly the deficit hawks—you can't have it both ways. You cannot say we are going to protect the middle class after 2025, and we are going to reduce the deficit. This bill is a deficit budget buster. We all know what will happen. We all know the deficit will skyrocket after 2025. We can't allow the sort of tricks that are put into this bill to dissuade us from the fact that this bill dramatically will increase the deficit.

There are two problems with this tax bill. One is inside the confines of the bill, and one is with the public after the bill passes—should it pass, which I think it will not. Inside the bill, as I mentioned, Republicans are stuck between raising taxes on millions of middle-class families or busting the deficit. There is no choice. You can't have it both ways. The bill is a dramatic ex-

position of being between a rock and a hard place. There are two choices the bill gives people: raise taxes on the middle class or dramatically increase the deficit.

Outside the bill, with the public, Republicans have a dilemma as well. If they don't pass the bill, they look feckless and unable to govern—and that is what is motivating most of my colleagues—but if they pass the bill, there is going to be public outrage, and they are going to pay a real price in 2018. They know it.

Outside the bill, the Republicans have two bad choices too. Outside the confines of the bill, in broad-brush strokes, our Republican colleagues can fail to pass the bill and look unable to govern or they can pass the bill—dramatically unpopular—and pay a price at the polls. These are not enviable choices. They are a Gordian knot that my Republican friends will not be able to slip out of. If they pull on one part of the knot, they tighten another part of it.

The reason my colleagues are caught in this lose-lose situation is, they have elected time and time again to eschew bipartisanship. Passing legislation of this magnitude with the votes of one party is divisive and demanding. A small number—say the Freedom Caucus—can demand almost all the tax breaks go to the very wealthy or they will not vote for the bill. That gives the rest of the Republicans a difficult choice: hurt the middle class or blow a hole in the deficit.

On the other hand, if our Republican colleagues had worked with us, that Freedom Caucus would have no say. They wouldn't have the votes to kill the bill because there would be lots of Democratic support.

Passing legislation of this magnitude, with votes of only one party is divisive and demanding. It has meant Republicans have produced legislation that appeals to only a small number of Americans, and, probably in their heart of hearts, even a minority of Republicans. We are a fiercely divided country. Legislation that is crafted to appease the extremes of only one political party is never going to be broadly popular with the American people and, frankly, will not work.

That is why we should pursue bipartisan legislation, both parties accepting the credit of success and the blame of failure. The American people are clamoring for us to work together in such a fashion, and working together doesn't mean a bill crafted behind closed doors under reconciliation, which basically says to Democrats: Take a hike. We don't need you.

I say to my Republican friends, there is a way out of this mess, and it is simple: reject your Faustian bargains and come to work with Democrats on a real bipartisan reform bill. You will not have to choose between blowing up the deficit and hurting the middle class. You will not have to choose between unpopular legislation and legislative

failure. Just like Alexander-Murray proved, we can produce legislation on the thorniest of issues that will receive bipartisan support and improve the conditions of working and middle-class Americans.

Why don't we give this a try on tax reform as well—because the choices you are giving yourself now, you will regret.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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

The PRESIDING OFFICER (Mr. SULLIVAN). Without objection, it is so ordered.

TAX REFORM

Mr. COTTON. Mr. President, I say to the Presiding Officer, I am glad you are here to replace me as the Presiding Officer of the Senate. I spent the last hour of the Senate presiding, and for those of you in the Gallery who don't know these things, I will pull back the curtain a little bit. It is called Presiding Officer duty, not Presiding Officer privilege or honor, because it is reserved for the young Senators who are new to the Senate, such as Senator SULLIVAN and me. It also means that we actually have to listen to our colleagues' speeches, which doesn't happen very often around here anymore.

This morning I had the privilege of listening to the Democratic leader's speech about our tax bill and the fact that we are going to repeal the hated mandate of ObamaCare as part of this tax bill, and I just can't let stand what he said without correcting the record.

First, the Senator from New York said that we are "injecting healthcare into the tax bill." Injecting healthcare into the tax bill? I would remind him and all the other Democrats who have been denouncing this decision on the Senate Finance Committee that the individual mandate is a tax according not to me, not to Republicans, but to the Obama administration. That is what they argued in 2012 to the Supreme Court, even though they contended throughout the debate on ObamaCare in 2009 and 2010 that it wasn't a tax. In 2012, they argued to the Supreme Court that the ObamaCare mandate is a tax, and the Supreme Court upheld it as a tax.

I am willing to bet that the Democratic leader issued a statement in the summer of 2012 applauding that decision which held that the individual mandate is a tax. After all, it is collected on your 1040. It is collected by the IRS. It doesn't get more "taxy" than that.

My second point is on the claim that 13 million Americans will lose their insurance—lose their insurance—if we repeal the mandate. Well, two-thirds of the American people want us to repeal the mandate, so they must be up to

something. Secondly, let's think about what the mandate repeal does. It doesn't cut a single dime out of Medicaid, it doesn't cut a single dime out of insurance subsidies for people on the exchanges, and it doesn't change a single regulation of Obamacare. All it says is that the IRS cannot fine you for being unable to afford the insurance that ObamaCare made unaffordable in the first place. That is right. Today, if you cannot afford your insurance because ObamaCare made it unaffordable, the IRS will fine you and your family up to \$2,000 a year, and that number goes up every year. Let me tell you, more than five out of six households who pay that fine make less than the median income in this country. That is right. That is a direct tax on working families and poor people because they can't afford the insurance that ObamaCare made unaffordable. In Arkansas, there are over 55,000 families who already have to deal with the insecurity and financial hardship of not having health insurance and who then have to pay a fine to the IRS. That is why two-thirds of the American people have wanted us to repeal the individual mandate of ObamaCare since the very day that law was passed, and that is why we are about to finally repeal that mandate.

In the meantime, it is going to pay for more tax relief for working-class families. We are going to bring rates down for all of our families, preserve more popular or widely used deductions or credits that help people make ends meet, such as the home mortgage interest deduction credit. It will help them be a little more generous to their church or local charities through the charitable deduction. It will help them offset the cost of some of their property or State and local income taxes—all because we are going to repeal the hated ObamaCare mandate.

I know the Democrats are in high dudgeon these days. Turn on C-SPAN, if you have nothing better to do, and watch the Senate Finance Committee, and they will say: Oh, we are injecting healthcare into the tax bill. Oh, 13 million people are going to lose their insurance.

What we are doing is repealing the most hated tax of ObamaCare and giving the American people the freedom to choose insurance that is right for them without being threatened by a fine from the IRS if that insurance doesn't meet some Washington bureaucrat's definition of what is suitable. That is why two-thirds of the American people support the repeal of the individual mandate, and that is why, when we repeal it, the American people are going to have a big victory, notwithstanding what the Democratic leader or any other Democratic Senator has said.

Mr. President, I yield my time.

Have fun during Presiding Officer duty.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to the consideration of the following nomination, which the clerk will report.

The bill clerk read the nomination of Mark T. Esper, of Virginia, to be Secretary of the Army.

The PRESIDING OFFICER. Under the previous order, there will now be up to 10 minutes of debate on the nomination, equally divided in the usual form.

The Senator from Rhode Island.

Mr. REED. Mr. President, I rise today to discuss the nomination of Dr. Mark Esper to serve as the next Secretary of the Army. The Senate Armed Services Committee held a hearing on his nomination on November 2, and he was voted out of committee shortly thereafter.

Dr. Esper is a proud graduate of the U.S. Military Academy. Following his graduation from West Point, Dr. Esper served as a rifle platoon leader and subsequently deployed with the 101st Airborne Division during the 1991 Gulf war. He went on to command an airborne rifle company that supported a NATO rapid reaction force. As such, Dr. Esper has learned the trade of a soldier from the very basics, leading other young Americans in combat. To me, that is probably the best training one could have to be a Secretary of any service.

Following Dr. Esper's active duty service, he transferred to the Virginia National Guard. He ultimately retired with the rank of lieutenant colonel.

In addition to Dr. Esper's military career, he also has a wealth of public policy service, having worked on Capitol Hill as Majority Leader Bill Frist's national security adviser, as well as serving in the Department of Defense during President George W. Bush's administration.

Finally, for the past 7 years, Dr. Esper has worked at Raytheon, where he rose to the senior echelons of the company to serve as the vice president for Government Relations.

The U.S. Army is one of our greatest institutions, and if Dr. Esper is confirmed today, he will be leading an organization at a time in which it is facing many challenges. Most urgently, the Army must continue to improve full spectrum readiness while, at the same time, deploy soldiers around the world.

The Army also continues to grapple with modernizing the force, to include how best to make targeted investments in programs and canceling those efforts that are underperforming or are cost prohibitive.