

of soil into a lush area of tree farms," said an Arbor Day Foundation press release.

If Clinton vetoes the GOP's tax plan and leaves the estate tax in place, the Thigpen family may not be able to maintain that sound stewardship after Chester dies. Family members say they may be forced to clear-cut several stands of timber and sell the lumber just to pay the estate tax.

As they say, money, especially when it's meant to pay the tax collector, doesn't grow on trees.

TAXING DEATH—TOP MARGINAL ESTATE TAX RATES

Country	Rate (Percent)
Japan	70
U.S.	55
Taiwan	50
South Korea	45
France, Great Britain	40
Germany, Sweden	30
Belgium	28.5
Netherlands	27
Chile, Italy	25
Denmark, Hong Kong	15
Singapore	10
Poland	7
Brazil	6
Argentina, Australia, Canada, China, India, Indonesia, Mexico	0

Source: American Council for Capital Formation.

TO HONOR THE THIRTEEN FIREFIGHTERS WHO LOST THEIR LIVES IN THE BOWEN-MERRILL FIRE

HON. JULIA CARSON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Ms. CARSON. Mr. Speaker, I rise today to pay tribute to the 13 dedicated Indianapolis Fire Department firefighters who lost their lives while bravely and courageously battling a horrific fire at the Bowen-Merrill book house.

The fire started at 3:08 PM on St. Patrick's Day, March 17, 1890. Shortly after the fire began, great streams of fire could be seen shooting from the bookstore located at 16-18 West Washington Street in downtown Indianapolis. To keep the fire from spreading to valuable properties located on Meridian and Illinois Streets, a monumental effort was made to contain the fire.

Eighty-six firefighters battled the giant blaze. Thirteen firefighters lost their lives when the roof to the building collapsed. Posthumously, tributes were extended to: Thomas Black, John Burkhardt, Andrew Cherry, George Faulkner, Ulysses Glazier, George Glenn, Albert Hoffman, William Jones, David Lowry, B.F. Plummer, Epsy Stormer, Anthony Voltz, and Henry Woodruff.

On August 13, 1999, the Indianapolis Fire Department paid tribute to their fallen comrades. The clouds rolling through the skies of downtown Indianapolis purposely seemed to keep clear of the area directly above the tribute ceremony. There is no doubt that the 13 fallen heroes had a clear view of the tremendous respect and appreciation that our community has for their sacrifice.

As we approach the twilight of the 20th Century it is abundantly clear that their faithful commitment to duty exemplifies the spirit of the men and women of the Indianapolis Fire

Department who heroically serve our community.

Mr. Speaker, it is fitting as we prepare to cross the threshold of the 21st Century that we remember and honor those who selflessly lost their lives at the end of the 19th Century.

TWO FIREFIGHTERS PROVIDE EXEMPLARY SERVICE

HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Mr. GILMAN. Mr. Speaker, I rise to commend two of my constituents, William Herman and Evan DeVries. Mr. Herman and Mr. DeVries are both volunteer firefighters with over fifty years of service in Rockland County.

William Herman began his firematic career by serving in the Federal Fire Service at Camp Shanks in Orangeburg during the Second World War and as a member of the Hook and Ladder Company in Pearl River.

After the War, he joined the Excelsior Fire Engine Company, where he has now served for more than fifty years. He has served as Lieutenant and Captain in Excelsior, and answered more than 8,000 fire calls for assistance from his fellow citizens in his half century career.

William Herman was also the first fire instructor for the county of Rockland, one of the founders of the modern Fire Training Center in Pomona, and a constant advocate for education for firefighters. In his career as an instructor, William Herman has taught more than 10,000 firefighters, and has himself taken more than 5,000 hours of training, to keep himself fully aware of changes in the fire service and fire technology.

At 85 years of age, he is still active in service as an instructor, and as a member of the excelsior Engine Company.

Evan DeVries, now in his seventy first year, has served for fifty years as a volunteer firefighter in the Nyack and Pearl River Fire Departments. After serving as chief in the Pearl River Fire Department from 1974 to 1976, he is an active driver with the Excelsior Fire Engine Company, responding weekly to the hundreds of alarms the company handles every year.

Mr. Speaker, in a day and age when community service is so much out of vogue in some quarters, the example of volunteer fireman, William Herman and Evan DeVries, should be commended. Their century of service to the people of Rockland County and to my Congressional District should be appropriately noted by this Congress.

PERSONAL EXPLANATION

HON. SOLOMON P. ORTIZ

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Mr. ORTIZ. Mr. Speaker, on rollcall No. 389, I was present and voted, but my vote was not recorded correctly. Had my vote been recorded correctly, I would have voted "yea."

TRIBUTE TO RALPH CONSELYEA

HON. SANDER M. LEVIN

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Mr. LEVIN. Mr. Speaker, during our summer recess, a City which I am proud to represent and in which I live, Royal Oak, lost one of its greatest and proudest sons, Ralph Conselyea.

His business activities were centered there. So was his sense of community and they merged to benefit all of the citizens of Royal Oak. Its downtown is today so vital that often forgotten is its days of difficulties in the 60's and 70's. In those days, Ralph Conselyea whipped into action and joined in the purchase and renovation of key properties.

His good works spread beyond downtown into every corner of the City—through the Lions Club, the Goodfellows and many other groups.

Ralph Conselyea for decades was considered "Mr. Royal Oak."

He was always willing to respond to requests for information and advice, and I was among the many who benefitted from his wisdom and kindly spirit.

As we reconvene, it is fitting that we promptly take formal note of the lost felt by so many and to express sincerest condolences to his wife and the entire Conselyea family.

HONORING THE RETIREMENT OF FRED DEARBORN, CIVILIAN EXECUTIVE ASSISTANT, U.S. ARMY ROCK ISLAND ARSENAL

HON. LANE EVANS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Mr. EVANS. Mr. Speaker, I rise today to honor the exemplary public service of Mr. Fred Dearborn, who is retiring after serving over 15 years as the Civilian Executive Assistant at the Rock Island Arsenal. As a tireless champion of the Arsenal and its dedicated workforce, Fred deserves the praise that comes with a job that has been well done.

Fred Dearborn is one of the finest public servants I have had the pleasure to work with. He is truly a credit to the U.S. Army and its hardworking civilian employees.

Fred's career in the Army has spanned over 30 years. From his days as an engineer at the Red River Army Depot to becoming the Civilian Executive Assistant at the Arsenal, he has become recognized as one of the best in the business. He is also widely known as being one of the nicest and most honest people in the Army community. These are attributes that in my mind truly sum up Fred as a person. They also reveal why he has become a recognized leader at the Arsenal, in the Army and in the Quad Cities.

These leadership skills were greatly needed over the last two decades as the arsenal went through rapidly changing times. Fred served as the Civilian Executive during the military buildup of the early 80's through the draw-down of our Armed Forces during the last decade. Through his stewardship during these

dramatic ups and downs, the Rock Island Arsenal became synonymous with quality and efficient work. Fred should take great pride in his role in helping to establish the Arsenal as perhaps the greatest armaments manufacturing facility in the world. Many of the numerous awards and citations recognizing the Arsenal as one of the premier facilities in the U.S. Army would not have become a reality without his hard work and foresight. Without a doubt, his work has made it a better place.

Fred's contributions to the Arsenal, our community and to the Nation's defense are immeasurable. I am glad that I had his wise council during my service on the House Armed Services Committee. He truly has a knack for making the most complicated and technical issues understandable to a layman as well as the ability to see how the bigger trends in our national security policy affect the arsenal. Without his expertise and his vision, my job in promoting the arsenal and its workforce in Congress would have been much tougher.

Fred's dedication to the Rock Island Arsenal has been an inspiration to those of us who believe in the value of public service. I know that he will be missed by all of those who have had the pleasure of working with him.

While Fred will be retiring, I know that he will still be involved in our efforts to maintain the Rock Island Arsenal and its irreplaceable capabilities. He has chosen to remain in the Quad Cities with his wife Cheri for their hard-earned break. I hope that I will still be able to turn to him for advice in our fight to maintain the best facility in the U.S. Army.

I wish Fred and his family the very best on his retirement.

HONORING KSEE 24 HISPANIC-AMERICAN HERITAGE MONTH HONOREES

HON. GEORGE RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Mr. RADANOVICH. Mr. Speaker, I rise today to pay tribute to the Hon. Jane Cardoza, Pilar De La Cruz, Gabriel Escalera, Frank C. Franco, and Dr. Cecilio Orozco for being selected as the 1999 Portraits of Success program honorees by KSEE 24 and Companies that Care. In celebration of Hispanic-American Heritage Month for September, these five leaders were honored for their unique contributions to the betterment of their community.

KSEE 24 and Companies that Care launched the 1999 Portraits of Success program to honor five distinguished local leaders in celebration of Hispanic-American Heritage month. Currently in its fifth year, this special project combines specially produced public service announcements, a five-part news series, plus an awards luncheon to publicly recognize the unique contributions of the Hon. Jane Cardoza, Pilar de la Cruz, Gabriel Escalera, Frank C. Franco and Dr. Cecilio Orozco.

Since graduating from law school of 1981, Judge Cardoza started her law career in the Fresno County District Attorney's office, pro-

ceeding to the offices of the Fresno City Attorney and State Attorney General, Fresno County Municipal Court and now is the Presiding Judge of Family Law for the Fresno County Superior Court. She is active in the San Joaquin College of Law Board of Trustees, the Fresno Metropolitan Museum Board of Trustees, Fresno Metropolitan Rotary, Fresno City College Puente Project Mentoring Program and Domestic Violence Roundtable.

Pilar de la Cruz began her nursing career in 1969 at Fresno Community Hospital and has moved up the corporate ladder to become vice-president of Education Development at Fresno Community. She has been instrumental in the development of the Jefferson Job Institute, a program to provide training for parents of school children for entry-level jobs in hospital settings. Ms. De la Cruz was named 1998 Volunteer of the Year by the American Heart Association and 1997 RN of the Year by the Central Valley Coalition of Nursing Organizations. She received the Latina Beyond Boundaries Award in Healthcare for 1998.

Gabriel Escalera has been in the field of education for 27 years, as principal of Alta Sierra Intermediate School for five years and is the principal of Gateway High School. His college major was physical education; played football for San Diego State and was an athletic director and coached football and wrestling for 12 years. Mr. Escalera is president of the Fresno chapter of the Association of Mexican-American Educators and is also president of the Fresno chapter of ACSA. He is a member of the Latino Educational Issues Roundtable and numerous professional and service organizations.

Mr. Franco is Business Development Manager for the Fresno County Economic Opportunities Commission and has been with the Commission for 16 years. He is Chairperson of the Board of the Metropolitan Flood Control District which is instrumental in developing new parks, is past president and board member of Central California Hispanic Chamber of Commerce. Mr. Franco enjoys working for the benefit of children and serves as a board member of Genesis, Inc., a group home for girls that also provides substance abuse counseling for women.

Dr. Orozco is Professor Emeritus at CSUF's School of Education. In 1980 in Utah he discovered the origins of the Nahuatl people, the ancestors of the Anasazi and Aztecs, and has repeatedly visited the sites. One of his proudest accomplishments was proposing the name of Miguel Hidalgo Elementary School which was the first school in Fresno to be named for a Hispanic, and this effort was partially responsible for his receiving the National Association for Bilingual Education's "Pioneer in Bilingual Education Medal" in 1997. Dr. Orozco published a book explaining the details of the Sun Stone of the Mexicas and the Aztec Calendar and in 1998 published (in Spanish) the essence of his research on the work of Lic. Alfonso Rivas Salmon which dealt with the origins of the Nahuatl people.

Mr. Speaker, I want to recognize the contributions of Judge Jane Cardoza, Pilar De La Cruz, RN, Gabriel Escalera, Frank C. Franco, and Dr. Cecilio Orozco for the month of September, Hispanic-American Heritage Month.

These honorees will be recognized at a luncheon on September 13, 1999. I urge my colleagues to join me in wishing these honorees many more years of continued success.

HONORING LARRY KATZ ON HIS RETIREMENT

HON. BENJAMIN L. CARDIN

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Mr. CARDIN. Mr. Speaker, I rise today to laud the life and accomplishments of my constituent and friend, Lawrence M. Katz, who retires today as a partner at the Baltimore law firm of Piper and Marbury.

Larry and I met at University of Maryland Law School where he distinguished himself as Articles Editor of the Maryland Law Review. After graduating from Maryland, Larry went on to complete an LL.M. degree in Taxation at New York University.

Experienced in all areas of federal income taxation, Larry has taught and advised me personally and professionally. While Larry serves on the Tax Advisory Committee of the American Law Institute, he also finds time to advise me as part of my constituent Tax Advisory Committee that meets a couple of times a year to hear about what Congress is proposing and to advise me about the virtues and possible pitfalls of these decisions. I can always count on him for a concise explanation of how the tax laws work, as well as straightforward, common sense advice on how, in a rational world, they should work.

Larry's knowledge and expertise in the law is exceeded only by the remarkable range of his curiosity, interest, exceptional good judgment. His fascination with the workings of the political system, and the Congress in particular, has significant consequences for me as his representative and his friend. Larry regularly shares with me articles he has read—from various tax journals—on matters of tax policy from the most arcane aspects of partnerships law to the need for comprehensive reform of our federal tax system. His questions and comments on the latest legislative and political actions demonstrate an acute understanding of Washington—I am sure it is this understanding which has kept him quite happily in Baltimore all these years.

I have been fortunate to have the benefit of Larry's legal counsel for the past thirty years. Even when Myrna and I vacation with Larry and his wife, Ann, down in Long Boat Key, I can count on Larry to bring his files with him—that way he gets to bill me and vacation with me at the same time. Before Myrna and I make vacation plans, we check with Larry, who serves as our amateur travel agent and photographer. Before we plant anything in our garden, we consult our resident horticulturist. Before we make any investment decisions, we check with our special financial adviser.

Larry Katz is listed in The Best Lawyers in America, a designation he richly deserves. I am grateful to know first-hand that if they publish The Best Friends in America, he has earned the right to be listed in the first chapter. As he retires, I thank Larry Katz for being