

The COMMUNICATOR

SPECIAL ISSUE

— 25 YEAR —
ANNIVERSARY

9/11

— WE WILL —
NEVER FORGET



RAYMOND RENALDI	5/22/81
BRIAN F. ROONEY	10/30/85
ANTHONY LIBERTONE	6/12/86
EVAN GLOVER	9/19/91
THEODORE F. CLARK JR.	4/22/93
HERMAN MOORE	7/22/93
TZVETANAH STAMENOVA	4/22/97
JUDITH SCANLON	11/24/95
SHARYN DEBUSE-DOVER	10/13/99
IGNATIUS ADANCA	9/11/01
JEREMIAH AHERN	9/11/01
ERNEST ALINAKOS	9/11/01
JAPHET ARYEL	9/11/01
STEVEN BENDER	9/11/01
ELI GRADOSH	9/11/01
JAMES DOMANICO	9/11/01
SARUVE DUKAT	9/11/01
CLYDE FRAZIER JR.	9/11/01
DIANNE GLADSTONE	9/11/01
YAN Z. (CINDY) GUAN	9/11/01
NEIL LAI	9/11/01
CHOW LAM	9/11/01
GEVA SINGH	11/1/01
JOSE ARROYO	10/30/06
JOANNE BURNOWS	12/11/06
BRUCE PLUNKETT	6/24/08
JEFFREY MORTON	4/19/09
EDUCLAS Y. SCHILLING	3/4/11



IN MEMORIAM



THE NEW YORK STATE PUBLIC EMPLOYEES
FEDERATION (NEPSF) HONORS THE MEMORY
OF ALL OUR MEMBERS WHO HAVE BEEN
KILLED ON THE JOB
YOU WILL ALWAYS BE IN OUR HEARTS
AND OUR THOUGHTS

— SEPTEMBER 11, 2002 —

MYUNGJON (PAUL) LEE	9/11/01
MYOUNG LEE	9/11/01
STEPHEN LEFKOWITZ	9/11/01
CHARLES LESPERANCE	9/11/01
TYGONE MAY	9/11/01
ROBERT A. MILLER	9/11/01
RICHARD MUCCIO	9/11/01
OSCAR NESBITT	9/11/01
MICHAEL OU	9/11/01
SALVATORE PAFASSO	9/11/01
DIANE PARSONS	9/11/01
DENNIS TIERCE	9/11/01
CERARD RAUZI	9/11/01
ROSE RINO	9/11/01
JON SCHLISSEL	9/11/01
SEE WONG EHUM	9/11/01
BARRY SIMONITZ	9/11/01
YENH TEMBE	9/11/01
DIANE URBAN	9/11/01
SANKARA VELAMURI	9/11/01
YUK PING WONG	9/11/01
JERRY J. ECHT	12/15/02
LEONITA CONGO	6/27/11
KENT AXAMER	9/11/01

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The Communicator Staff

Rob Merrill Managing Editor
Curtis Canham Graphic Artist
Kate Stickles Reporter/Editor
Najee Walker Reporter/Writer
Laurn Schrom Junior Graphic Artist
Kristina Willbrant Comm Coordinator
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**Metro NY Labor
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PEF, NYS Department of Taxation and Finance remember coworkers who died on 9/11

By **NAJEE WALKER**

Many Americans remember where they were on September 11, 2001, when the World Trade Center was the target of terrorist attacks. On that day, 40 members of the New York State Department of Taxation and Finance lost their lives, including 34 PEF members who worked in the twin towers.

Twenty-five years later, a memorial service was held in Brooklyn, with PEF President Wayne Spence and Department of Taxation and Finance Acting Commissioner Amanda Hillard joined by other union leaders, family members and current Taxation and Finance employees to mark the solemn anniversary.



PEF President Wayne Spence, AFT President Randi Weingarten and CSEA Local President Felicia McCullough all attend 9/11 memorial service in Brooklyn.

PEF President Wayne Spence was joined by AFT President Randi Weingarten and CSEA Local President Felicia McCullough in remembering the lives lost and making clear that unions continue to support the families, just as they did 25 years ago.

"We had union members volunteer at Ground Zero and people across the country came together to support the victims in New York, Washington, D.C., and Pennsylvania," said President Spence. "The American flags displayed in the months afterwards reflect a nation united in grief and in resolve. In the aftermath, unions like PEF provided comfort, assistance and vital information as members and families faced the emotional, legal and insurance challenges created by the attacks."

PEF's Membership Benefits Program documented more than \$1.5 million in incurred liability for term life, accidental death and assault claims. Using funds secured from AFT, SEIU and the PEF

World Trade Center Fund approved by the union's Executive Board soon after the attack, PEF was able to provide direct support to the families.

"PEF members who work at Tax and Finance throughout the state made sure that PEF as a union did not forget," said President Spence. "They knew the challenges of their coworkers and survivors. How were they going to pay rent? How were they going to pay mortgages? How were they going to pay bills when there was a struggle with insurance companies?"

President Spence said that it is important to affirm every year not only the union's commitment to ensuring that family members continue to receive the support they need, but that all New Yorkers and Americans continue to remember the fallen and celebrate their lives.

"As we commemorate the 25th anniversary, we honor the members we lost, those who love them, and the coworkers who continue to carry their memories," said President Spence. "Today we affirm to the families: You are not alone, you are not forgotten, and you never will be."

PEF Executive Board Member Conrad Davis, who works as an auditor at Taxation and Finance, spoke directly to his colleagues.

"Forty stories, 40 co-workers, 40 people who mattered," he said. "25 years we remember, 25 years we speak their names. And as long as we are willing to gather, willing to remember, and willing to tell their stories, a part of them remains among us."



President Spence meets with the family of one of the victims, William Valcarcel.

To our 40 colleagues: You came to work one morning and became forever woven in history. But today remember that before you were ever a part of history, you were a part of us. And you still are."

New York State Governor Kathy Hochul shared a recorded message to attendees. She said that New Yorkers are forever grateful in grief to those who lost their lives, especially those who lost lives ensuring others survived.

"We remember their names, their stories, and their service to New York State," said Governor Huchol. "With every passing year, we're called to preserve their legacy and sacrifice. So today, I say thank you and may God bless all of you."

Following the speakers, members of the department were invited to read the names of those who passed, and a short documentary was played featuring family, friends and co-workers sharing memories of their departed loved ones and colleagues.

Acting Taxation and Finance Commissioner Amanda Hiller praised the work done by those at the department.

"Tax administration is not usually thought of as heroic work. It happens quietly. But government depends on people willing

to do that quiet work every day. Our colleagues understood that," Hiller said. "When we remember them today, we should be careful not to only remember them in terms of the work that they did. Because no one is only their job. The colleagues we lost were parents, spouses and partners, sons and daughters, brothers and sisters, friends, neighbors, individuals who had favorite places and favorite foods, inside jokes and family traditions, hopes for the future and plans ahead. They had people waiting for them to come home and they didn't."

As the ceremony came to a close, a more intimate gathering was held separately for some of the families in attendance. President Spence, Conrad Davis and PEF Region 11 Coordinator Bernadette O'Connor presented families in attendance with a special certificate commemorating the 25th anniversary. President Spence credited Davis with the idea of coming up with a certificate of remembrance, especially for younger generations of New Yorkers and Americans.

"People forget that it wasn't just police and firefighters," said President Spence. "I know that they ran in, but people don't realize that these people just went to work. So, with the help of the state, we wanted to do something from New York and the union to recognize the sacrifice your family made."



Conrad Davis, PEF Council Leader at Department of Taxation and Finance.



PEF President Wayne Spence presents Acting Commissioner Amanda Hiller with a plaque to commemorate the anniversary of the 9/11 attacks.



— 25 YEAR —
ANNIVERSARY

★
9/11
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— WE WILL —
NEVER FORGET

PEF response to 9/11 attacks was swift and ongoing

By **NAJEE WALKER**

For 25 years since the tragic events of Sept. 11, 2001, PEF staff and members have taken the time to honor those killed in the attacks. Of the nearly 3,000 lives lost that day were 34 PEF members who worked at the Department of Taxation and Finance and three members from the Department of Transportation.

Immediate Response

Americans across the country and PEF members across New York State mobilized immediately to help one another, save lives, and eventually help each other grieve.

After the North Tower was hit at 8:46 a.m., it took only 17 minutes for the South Tower to suffer the same fate at 9:03 a.m. Already aware of the attacks, PEF joined in talks with other unions and then-New York Gov. George Pataki.

"There are at least three State agencies, DOT, Tax & Finance, Office of the State Comptroller and NDRI that have work locations in the two tower buildings of the World Trade Center," reported then-PEF President Roger E. Benson in a memo to all members. "At this time, we have very limited information regarding the fate of these approximately 300 PEF members but have very serious concerns regarding DOT and Tax & Finance which were all located on the 82nd - 87th floors of the two buildings."

All State offices in New York City and downtown Albany were closed immediately, and by 2 p.m. on Sept. 11, 2001, Gov. Pataki sent all "non-essential" personnel home.

By 4 p.m., PEF informed its members that the State would reopen all offices and facilities the following day, and PEF members were encouraged to donate blood at local Red Cross centers.

"The need for blood transfusions in New York City has already exhausted the existing supply and they will be depending on the rest of New York to make up the shortfall. We strongly encourage anyone who can donate to contact their local Red Cross immediately," said President Benson.

In the days, weeks and months following the attacks, it took time for PEF, New York City, the State, the country and the world to pick up the pieces.

The New York City PEF office, though intact, lost power for several days. At the time, PEF could not account for up to 50 members from DOT and Tax and Finance. It wasn't until September 18, that PEF finally narrowed down the number of PEF members that would eventually be counted among the dead.

By September 19, PEF was in contact with AFT and SEIU—PEF's international unions—to work with the U.S. Department of Labor to ensure that Worker's Compensation claims were not exempt due to an "act of war." The PEF Executive Board voted to send \$5,000 to the families of missing PEF members and approved a resolution condemning acts of discrimination, violence or retaliation against Middle Eastern-Americans and those who practice Islam.

One Month Later

By October 2001, President Benson mobilized members to create the PEF World Trade Center Relief Fund, which took in donations from around the country, as far away as Alaska. In December 2001, the union reported raising up to \$80,000 for families in need. PEF also coordinated the creation of several memorials, including one at the Harriman State Office Campus in Albany, and at the 23rd Annual PEF Convention held that year in Niagara Falls. PEF continued to advocate for members, and their families to receive as much aid as possible as they learned to live with a new reality.

Insurance offered through the union and through the PEF Membership Benefits Program offered a \$50,000 benefit for members killed on the job and a \$15,000 accidental death benefit. An additional \$10,000 benefit was offered through PEF MBP's Assault, Trauma and Captivity insurance, which is offered free to all dues-paying PEF members.

PEF also advocated to strengthen emergency response plans at various agencies. At the time, agency preparedness plans were inadequate or outdated, but in the wake of the attack and the sudden threat of anthrax in the years following the attack, PEF pushed hard for improved health and safety plans.

"There is a heightened awareness of the need for improved emergency response and evacuation procedures," said then-PEF Director of Occupational Safety and Health Jonathan Rosen.

Health and safety committees throughout the state also began training to deal with future threats, including potential bioterrorism.

One Year Later

On Sept. 11, 2002, PEF held a special ceremony to dedicate a new memorial and garden at PEF Headquarters in Albany. The memorial holds the names of all 34 members who lost their lives the day of the attack, as well as other members who have been killed on the job during PEF's history.

"As we dedicate this striking monument today, if there is one thing we can do to honor the memory of these brave workers, it is to express our solidarity with them," President Benson said. "We will not forget, and we will not permit our elected leaders to forget our members who made the ultimate sacrifice in the service of New York State. We are here today to pay tribute not only to the individuals, but also to the important services they delivered."

Nearly 100 members of PEF Division 233 formed Pilgrim's World Trade Center Disaster Response Team, providing counseling and grief groups to help New Yorkers and other PEF members deal with the pain of loss.

By 2002, the PEF World Trade Center Fund drew upward of 480 contributors from across the country and raised more than \$100,000.

Around this time, health hazards from those who were near the World Trade Center at the time of the attacks, including those who were involved in rescue and recovery efforts, became

more apparent. PEF advocated that the state and the federal government assist those who were impacted by dust, debris, or other hazardous fallout from the attacks.

"This was an unprecedented event that posed unique health hazards for our members and other state employees. We need to continue monitoring the health of these employees for an extended time to identify negative health effects and effective treatments," Rosen said.

Five Years Later

With most funding and relief now in the hands of members who needed it, PEF continued to mourn those who passed and to fight for the living. At a 2006 memorial event, then-PEF President Kenneth Brynien and Secretary-Treasurer Arlea Igoe placed a wreath at the memorial site at PEF Headquarters.

Building on President Benson's call for PEF members to stand united and to keep fighting for one another, Brynien said that the most important thing the union could do to honor the PEF members who were killed was to continue to stand together.

"We must continue building on the unity forged in the fires of September 11," said President Brynien. "Working together to improve the lives of our members, whether through our political action, contract fightback or mobilization efforts is the best tribute we can make to our colleagues in recognition of the sacrifice they made."

PEF spent years advocating for updates to New York's health and safety laws and expanding World Trade Center benefits. In 2006, a new state law took effect that extended the deadline to file for Workers' Compensation claims related to the attack and expanded it to include workers and volunteers who participated in rescue, recovery or clean-up work, especially in the case of exposure to toxic chemicals.

Almost 10 Years Later

Though time is supposed to heal wounds, by 2010, the union's 9/11 wounds were reopened. In December 2010, Jerry Borg, a PEF member who worked for the Department of Taxation and Finance, passed away due to complications caused by a lung condition from inhaling dust near the attack.

Borg was doing an audit at a nearby building on the day of the attack and was caught in a cloud of dust following the collapse of the buildings. At the time of his death he was one of only three who passed due to health complications.

With his passing, the count of PEF members killed as a result of the attacks rose to 35. Borg was added to the PEF memorial outside headquarters.

"The terrible events of September 11 continue to haunt us," Brynien said. "It was also a time that brought out the best in our members. They responded to the attacks with courage and a sense of responsibility. Our members helped in the rescue and ensured the vital services provided to New York citizens were not interrupted."



On the 15th anniversary of the September 11, 2001 attacks on our country, PEF leaders and members stand together with other Americans to put aside our differences and pledge to work together to rekindle and reinforce the important lessons of empathy, service and unity that arose from the 9/11 tragedy. The anniversary of this day is a reminder to us about our common humanity and the opportunity we have to help people and communities in need.

15 Years Later and beyond

Each year, PEF continues the tradition of honoring those killed by reading their names aloud on the anniversary of their deaths and invites members and PEF staff to the memorial to talk about the lives lost, the bonds strengthened, and the lessons learned.

PEF continues to advocate for better health and safety protocols and celebrates and recognizes the unity displayed by so many PEF members, New Yorkers and Americans following the attack.

"As a parole officer, we are called to run to danger and I know a lot of first responders passed away during 9/11," PEF President Wayne Spence said at the 2021 anniversary ceremony. "Thirty-four PEF members, state workers, went to work 20 years ago and didn't come home. In the aftermath there was a comradery in the United States. It wasn't for a day or a week; it went on for months, almost a year. I remember seeing people driving around with stickers of flags on the back of their cars."

At the 23-year anniversary ceremony at PEF Headquarters in 2024, former PEF Executive Director Todd Kerner, who worked for Taxation and Finance and was in New York City on September 11, 2001, recalled how normal the day seemed, and how much the sacrifice of the members meant to him.

"People just wanted to do their jobs," he said. "I hope we continue to remember their sacrifice."

25
YEARS
2001-2026



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DEMAND
RIVERBACKS

25 years after Sept. 11, 2001, memories and lessons remain strong

By KATE STICKLES

ALBANY, N.Y. -- PEF leaders, members, and staff — current and former — gathered to honor those lost on Sept. 11, 2001. Some had personal connections to the victims; others worked tirelessly in the aftermath. Some weren't even born in 2001.

All felt the weight of the 25th anniversary of the day 2,977 people left their homes and never returned — a theme that ran through the remarks.

"Twenty-five years ago, on a sunny morning with clear blue skies just like this one, our nation was forever changed," said PEF Vice President Randi DiAntonio. "For those of us who lived through it, that morning is not distant history — it lives in the details we cannot forget: the shock of the first plane, the realization after the second that we were under attack, the silence, the fear and the desperate hope that our loved ones and fellow New Yorkers were safe."

In the days that followed, PEF learned it had lost 34 members in the attacks, most of them employees of the NYS Department of Taxation and Finance with offices inside the World Trade Center. More would die in the years following from related illnesses.

"We lost members who were coworkers, friends, family members, neighbors and devoted public servants," DiAntonio said. "They reported to work that day with families waiting for them to come home."

Former PEF Executive Director Todd Kerner, who worked for Tax and Finance and was in the city that day, hopes future generations of PEF continue the tradition of honoring the memories of those we lost. He and PEF Vice President Bruce Giddings read aloud names of the 34 PEF members who were killed.



Former PEF Health & Safety Director Jonathan Rosen

A union mobilizes

That loss also shaped PEF's response. Jonathan Rosen, the union's Health and Safety Director in September 2001, recalled the shock of the day and the work that followed.

"Twenty-five years ago, I was at the Guilderland YMCA when I looked up at a television and saw an image none of us will ever forget — the planes striking the World Trade Center. We knew immediately that our world had changed," Rosen told those assembled in Latham. "This memorial stands here so that we never forget. But their story — and our responsibility — doesn't end with remembering the names. September 11 also exposed the consequences of being unprepared."

The lack of preparation quickly became clear, Rosen said. State employees in buildings around the WTC were suddenly displaced, and many agencies lacked response plans or communications trees.



Former PEF Executive Director Todd Kerner

"People didn't know where to report, how to get information, or how their agencies would function," he said. "And then, there was the air. Fires at Ground Zero burned for months, while dust and debris contaminated lower Manhattan. Workers, residents, and responders were told the air was safe. We now know that was tragically wrong."

The long-term toll has been devastating: Nearly 10,000 residents and responders have died in the years since 9/11 due to exposure to toxins. Many more continue to live with cancer, respiratory and heart disease, and other illnesses.

"PEF members were among those who responded," Rosen said. "Some DCJS employees searched debris for human remains. DOT members provided trucks for debris removal. ENCON and the Labor Department provided environmental testing and safety and health assistance."

PEF's response extended beyond the immediate rescue and recovery work, Rosen said. "Leadership also provided the resources for the Health and Safety Department to bring in industrial hygienists to conduct inspections, testing and technical assistance for members concerned about contaminated workplaces," he said. "We fought to make sure state worksites were properly cleaned and safe for employees to return."



Former PEF Health & Safety Director Geraldine Stella

Out of that work came a broader push for preparedness. Rosen credited then-PEF President Roger E. Benson for supporting significant funding for a major emergency preparedness initiative: the "Get the Hell Out" campaign.

"We trained more than 300 PEF leaders and activists in an intensive eight-hour program," he said. "They left with something more important than information: a site-specific plan of action. They returned to their agencies and began demanding comprehensive emergency plans."

"That is what a union does," Rosen said. "A union doesn't simply respond after something goes wrong. It anticipates danger and asks the questions that need answers before the emergency happens."

That work continued under future health and safety leadership. Geraldine Stella, who recently retired as PEF Health and Safety Director, said the union's response in the aftermath was quick and efficient.

"PEF officers, staff and members came together following the tragedy to help people get through," she said. "Some of you may have taken part in the walkthroughs, inspections and member meetings that followed. This was all new territory. As current PEF President Wayne Spence would say, we were building the plane as we were flying it."

Membership benefits

The response also extended to members' families, where difficult conversations about death benefits, life insurance and disability claims had to happen in the midst of grief.

The PEF Membership Benefits Program stepped in to help guide those conversations.

"We had to be there," said PEF MBP Administrator Stephanie McLean-Beathley. "We sent staff to New York City because we needed people who could sit with families, answer questions, navigate complicated benefits, and make sure every available benefit was explored."

For McLean-Beathley, that support was as personal as it was practical.

"Sometimes our most important job was simply being present," she said. "Behind every claim was not a policy number or a form, but a person, a family and a life changed forever."

Years later, that work continues.

"Even today, MBP continues to process claims for members suffering from health repercussions and for families who have lost loved ones to those illnesses," McLean-Beathley said. "In times of crisis, our benefits become a lifeline — security when everything else feels uncertain."

Together, those memories and lessons give the PEF memorial its continued purpose: a silent reminder of the lives lost on September 11 and on the job.

VP Giddings delivered a message of remembrance and resolve.

"The events of that day took so much from us," he said. "But they can never take the love we carry. That love is stitched into our memories, into the stories we tell, and into the way we choose to live in their honor."



PEF Vice President Randi DiAntonio

In Memory of our Beloved Coworkers

The face of government takes many forms. The most familiar is that of our elected and appointed officials, but for the majority of the citizens, the face of government is the men and women of its agencies, the people with whom the citizens interact on a daily basis. I hope that you take solace in knowing that your family members performed this important service with dignity, with a genuine desire to make a difference, and with pride in who they were and what they did. The people of New York are enriched by the service of these individuals, and we in the department, as you, are devastated by their passing.

*Excerpts from a speech presented by Stu Hefter, Director of the Audit Division,
at the Tax Department's Memorial Service on November 15, 2001, in Manhattan.*

Jeremiah Ahern



Jeremiah Ahern was working as a sales tax auditor on the 86th floor of Tower Two when the planes hit the World Trade Center on September 11. He had joined the Tax Department in 1985 after a long career with the U.S. Postal Service and the Internal Revenue Service.

His coworkers remember him as a gentle and compassionate man. "I could always count on

Jerry to cheer me up whenever I felt down," recounts Gerry Howard-Outlaw. Helene Steinberg remembers him as a "very nice, decent gentleman who was very caring and considerate of others." "A very gentle person," adds Gwendolyn Leverett. "Jerry was over 70 years old, but had more energy than most of us and did not look or act his age. You knew he really liked his job and the people he worked with," recalls Joyce Desantis.

Jerry loved the city, to which he commuted by bus and subway for the last 17 years. He had talked about retiring over the last few years but kept putting it off. "Dad was a very quiet person, not too outgoing, and he was always concerned he'd have nothing to do in retirement," said his daughter, Geraldine Ahern Scott.

If you knew Jerry at all, you knew he was devoted to his family — his wife, Beatriz, and his daughter, Geraldine. He met Beatriz, a Colombian native, at a singles' dance in 1967 and married her when he was 42. He was especially proud of his daughter, a physical therapist who is married and living in Atlanta, Georgia. He was an avid reader — especially of history books — and loved to play the stock market. He was also fond of traveling to far away and exotic places, including Europe, Colombia, Morocco, Greece, and Turkey. He and Beatriz were planning to take a trip to China if he ever retired.

Just before the second plane hit Tower Two on the morning of September 11, Jerry was on the phone with Beatriz. "I am okay," he told her. "There was an accident here in the towers, and it's in flames and I can feel the heat." Then the fire alarms went off and his last words to her were, "I have to go. Bye."

Ernest Alikakos



Ernest Alikakos first came to the Tax Department in 1990 as a Tax Auditor Trainee in the Income Tax Section. His coworkers remember him as a kind and caring person, outgoing and friendly, and as a "snappy dresser who liked to experiment with loud shirts and ties."

Brian Gordon, who heads up the Department's Metropolitan District Office, recalls that Ernest

"was always willing to accept any work assignment. Because of his willingness to accept responsibility and the example he set, the office was more efficient. Because of his pleasant demeanor and friendliness, the office was a better place to work." "Ernest took very little time off work," remembers coworker Wladyslaw Szymura. "Every year he had a 'problem' with not losing his leave on April 1. For those of us who never had this 'problem,'

we enjoyed how he planned to take his time off to be out of the office as little as possible. And every year he ended up donating his time just not to lose it."

"When it was time to work, he worked. Then at lunchtime, when a group of us ate at the Port Authority cafeteria, he was a lively conversationalist," says coworker William McClellan. "Ernie had a very active mind and he was curious about many things. He loved to watch public broadcasting, listen to good music, and watch Charlie Rose interviews. . . . You could always count on him for good, stimulating conversation about new and interesting subjects." "He was also a basketball fan," adds Brian Gordon. "He liked to play basketball and he also liked to talk about basketball in the office."

"Ernest was a true civil servant," says Wladyslaw. "He was happy to be a tax auditor . . . Ernest was always saying that he will be the last one to leave . . . Nobody saw Ernest on September 11, but some of us suspect that his determination to be the last one to leave . . . might have something to do with him not being with us anymore." "We all miss him," adds McClellan.

Yvette Anderson



Yvette Anderson was 53 years old when the World Trade Center disaster occurred. She worked as a Keyboard Specialist in Two World Trade Center for the Tax Department's Bureau of Conciliation and Mediation Services (BCMS). She was born in New York, raised in Danville, Virginia, where she attended seminary college for more than a year, then moved back to New York City.

Yvette was a passionate, joyous, and generous woman who loved God and her family above all else. She was a devout member of White Rock Baptist Church in Harlem where she prayed, praise-danced with the women of Zion, supervised youth ministry activities, and tended to the elderly. When her work day at the Tax Department was through, she worked as a waitress and attended Brooklyn Technical College where she was scheduled to graduate with the class of 2002 with a degree in hotel and restaurant management. She made an art of cooking and dreamed of owning a bed and breakfast.

When she wasn't with her family, volunteering at her church, or working at one of her two jobs, Yvette skied, designed her own

clothes, and cochaired the CSEA Local 460 Social Committee. "Everyone loved Yvette," says coworker Douglas Murphy. "She was always happy," adds Kathleen Beruard. Terrell Silver recalls a day at a local amusement park: "Yvette was like a big kid. We rode just about every roller coaster in the park." Patricia Metzger respected her as "a person of her word."

"She did not carry anger, and she would forget that she'd had an argument with me," recalls coworker Rajwant Walia. "She would just start laughing and joking and acting like nothing had happened. If I reminded her that she'd yelled at me, she would say, 'we are like a family and we should not carry grudges like that.'" Laurene Hazell fondly remembers her last meeting with Yvette: "She came to my office and greeted me with her usual 'Hi Mom.' She then proceeded to share certain concerns, including her hopes and dreams for herself and her family. I'll never, ever, forget the emotions shared that day." "She was growing closer to God and felt and saw Him working in her life," recounts coworker Gerry Howard-Outlaw.

Yvette is survived by her husband, Marvin, and two children: her son, Marvin II, who is a senior in high school; and her daughter, Rasha McMillon, who is a part-time college student. Marvin II describes her as "a loving and caring mother . . . humorous and playful, loved to make you laugh." On the night before the attack, Yvette gently braided her daughter's hair, saying, "I don't know why, but I have a nervous feeling." Then she called a friend from church and talked about loving God.

Japhet Aryee



Japhet Aryee was born in Accra, Ghana, in West Africa. At the time of the attack he was 49 years old, living in Rockland County, and working as an auditor on the 86th floor of the World Trade Center. He is survived by his wife, Maria, and their four children: Ayitey, Teiko, Amteh, and Ayikaile.

"Japhet felt that it was important to 'rely on the SELF,' and that answers to problems require an

education and an inner knowing that you will succeed," shares his wife, Maria. "'Be willing to share your talents, as this glorifies our creator,' he would say."

"He knew everything about almost anything," recalls coworker Ely Yulman. "He knew how to put tiles in a kitchen, install sheet rock, fix a washing machine, [and] change a car's brakes . . ." "Forty-eight hours a day were just not enough for him," remembers his "adopted twin brother," Edward Jaeger. "Any morning when I came into the office and I didn't get a chance to say good morning to him, he would say 'Eddie!!! I'm going to tell Mommy on you.'"

Maria recalls one day when she was sewing and having trouble with the directions. "He read them, took the material, and finished the sewing." He was later inspired to take men's tailoring at F.I.T. He refused to sew women's clothes, though, because "it is a waste of time. Too easy."

"[Japhet was] helpful, sincere, and dependable, verbally passionate about his opinions," recalls coworker Joanne

Blackman. "He had an uncanny ability to relate to everybody and anybody." Coworker Gerry Howard-Outlaw remembers Japhet as "a gentleman in every sense of the word." These sentiments are echoed by Julia Cartagena, who adds, "He was always smiling. It was a pleasure talking to him." Gwendolyn Leverett and coworkers Karen, Eli, and David fondly remember teasing him about a word he used when talking to someone from Ghana: "He would always say something that sounded like 'annnn,' says Gwendolyn. "[We] would all chime in with 'annnn,' and he would say, 'You guys are so bad!'"

Japhet had both a bachelor's and a master's degree in business administration from Adelphi University. "He was the smartest corporate tax auditor in the Department," says Yulman. "Millions and millions he brought in." When he first arrived in New York City as a young man, Japhet drove a cab — a job he never got out of his blood. He had recently bought his own cab so he could start driving again. "He dreamed of returning to Ghana after his retirement," recalls colleague Joanne Blackman.

Steve Berger



Steve Berger began his State career with the State Insurance Fund as an Insurance Premium Auditor in 1979 and transferred to the Tax Department as a Tax Auditor Trainee in 1982. At the time of the attack, Steve was 45 years old and living in New Jersey. He was working as a corporation tax auditor at the Department's Manhattan District Office in the World Trade Center. He is survived by his wife, Susan, who is a corporation tax auditor

for the New York City Department of Finance, and their daughter, Melissa.

At work, Steve was known as a dedicated and enthusiastic manager. To some of his coworkers, he was also known as "Emeril," in reference to the Food Channel chef, for the wonderful leftovers he always brought to work. "Steve always dressed nicely and carried a fully stocked pharmacy with him," remembers coworker Edward Jaeger, "Tylenol, dental floss, bandaids, you name it." He also helped Ed out with anything he was contemplating buying. Coworker Gerry Howard-Outlaw remembers him as "a pleasant man" who "would always speak with you when he saw you."

"[He] knew a little about everything," says his wife, Susan, remembering how he always got the right answers to the questions on "Jeopardy" and "Who Wants to be a Millionaire." "Steve loved his job," recounts Susan. "He was pleased by little things. He did not need any of the big things that some people do. He loved working at the World Trade Center. He had the view of the city."

Eli Chalouh



Eli Chalouh lived in Brooklyn after emigrating with his family from Damascus, Syria to the United States. He was only 23 years old at the time of the attack on the World Trade Center. In May 2001 he received his accounting degree from Long Island University, where he was a member of the honor society and voted the most outstanding accounting student of 2001. Shortly thereafter — June 2001 — Eli was hired

by the Department as a Tax Auditor Trainee. Eli was seen by his managers in the Manhattan District Office as a very promising trainee who had a great future with the Department.

"Whatever you asked him, he would do," said coworker Edward Jaeger. "He was an unbelievably nice kid."

Eli came from a large family, which included his father, Youssef, his mother, Bahie, his brothers, Jack, Haim (Victor), and Rafi, and his sisters, Marcel and Sarah. "Eli was a very precise and persistent person with vast enthusiasm. He was moderate and honest, eager to learn," shares his brother, Victor. He loved to read, and was eager to explore the world. He was fluent in Arabic, Hebrew, and English. For the last two years before his death, Eli had taught religion to children in the same Yeshiva school from which he graduated. Coworkers remember him as a "gentleman" and a "pleasant, happy person." His brother, Victor, tells us, "[Eli was] very enthusiastic to work in this field [at the Tax Department]. That is what he used to tell me at all times."

Florence Cohen



Florence Cohen was working as a Keyboard Specialist II in the Manhattan District Office. She had worked for the Tax Department for her entire state career, beginning in 1958. In 1961, Florence left the Department to raise her family and returned in July 1970. She was born in Far Rockaway, New York, and was 62 years old at the time of the attack. Florence is survived by her mother,

Mildred Gordonson, and her daughter, Joyce, who is a missionary in Kentucky.

"She was one of the most generous people that you could ever meet," says her daughter, Joyce. Her coworkers couldn't agree more. "Florence would give you the shirt off of her back if she could," recounts Gerry Howard-Outlaw. And very knowledgeable: "She was very helpful with people," continues Gerry. "She knew not only the sales tax, but all the other Departments she had worked in."

Florence loved going to the theater and would often organize theater "outings" for her friends at the office. She also enjoyed reading — almost anything — and traveling. Her favorite destinations included Las Vegas and England. "Florence was always planning a vacation for me and my son," says coworker Gerry. "She would get all of the information and even discounts if there were any available."

"Florence did everything fast," recalls coworker Joyce Desantis. "She walked fast, she talked fast, and she did her work fast." "Everything was done right away," agrees Helene Steinberg. "Florence would always make me laugh throughout the workday," says Gerry. "She would often tell me about some of her experiences within the [Department] . . . and would always end up telling a joke about those experiences."

"She had good friends in the Department: Rose Riso and Dorothy Temple, both of whom she was with at the end," says her daughter, Joyce. "That's fitting, I believe."

James Domanico



Jim Domanico worked as a Tax Conference Conciliator for the Bureau of Conciliation and Mediation Services (BCMS) at the Tax Department's Manhattan District Office. He is survived by his wife, Marguerita, and their daughter, Christine. Jim had worked for the State of New York since 1966. He'd also spent six years as an army reservist and had an associate's degree in accounting.

Jim's wife, Marguerita, tells us, "Jim loved life itself and he never wanted to waste it . . . He always said [that] he'd do all his sleeping when he was dead but that life was meant to be lived." He loved all types of sports, and his favorite vacation spot was Hershey, Pennsylvania. "We have gone there at least 23 times out of the 25 years we were married," said Marguerita.

Jim loved his job, his friends, and his colleagues. Coworker Allen Joyner met him when they both started working at the Department's Queens District Office in 1966. He fondly remembers Jim as "a good guy and a good friend for over 35 years . . . with a great sense of humor." Allen recounts a day in Queens "when the bathroom sink I was leaning on broke, shooting water straight up in the air and down on top of Jimmy in the stall . . . I'm yelling 'Jimmy, the sink, the sink!' as the stall door flies open and Jimmy comes running out with his pants around his ankles . . . Jimmy loved to tell that story."

Coworker Gobinder Bagga remembers a time in 1988 when Jim was the conferee for one of Gobinder's first BCMS conferences. Although Gobinder initially disagreed with Jim's decision, Jim was very professional and understanding, patiently explaining some of the intricacies of the Tax Law to the fledgling auditor. "I could never forget this experience," recalls Gobinder. "Jimmy was a very warm, friendly and caring person."

Jim always placed his family first. Steven Saskin remembers him "running around the office telling everyone jokes and things that happened in his family life." "He loved to talk about his daughter," adds Rajwant Walia.

Sareve Dukat



Sareve Dukat was 53 years old and working with the Bureau of Conciliation and Mediation Services (BCMS) on the 87th floor when the World Trade Center was attacked on September 11. Before joining BCMS over 20 years ago, she worked in the Audit Division's Corporation Tax Section. Sareve had a B.S. in social studies education from New York University, an M.S. in community health education from City

University of New York, and an M.B.A. in accounting from Fordham University. She is survived by her husband of 33 years, Joel Shapiro; two daughters, Lauren and Athena; her mother, Ann; and her brother, Paul.

Joel describes Sareve as the "consummate New Yorker," who loved the New York Yankees (and worshiped Mickey Mantle), the New York Rangers, the Metropolitan Opera, the Bronx Zoo, and

the Metropolitan Museum of Art. She attended one or two plays a week, often with her friend and coworker, Jon Schlissel — who also lost his life in the September 11 attack. Sareve recorded books on tape for an organization called "Reading for the Blind and Dyslexic" and was founder of the Speakers Bureau for "New York Women Against Rape."

"She was a good friend and had a good sense of humor," says coworker, Ralph Liporace. "She worked very well with her fellow employees and was very concerned about her work." "You could always count on Sareve to willingly accept complex assignments and research them completely," recalls Kathleen Beruard. "I had a lot of respect for Sareve and the job she had to do. To me, she was a great conferee," adds Maria Salvaggio.

Sareve was honored at her memorial service as a woman who "loved her family and friends and encouraged them to fulfill their dreams and aspirations." Her friend, Paula Levine, described her as "different from the rest. Old fashioned in some ways with old fashioned values." Her last phone call was to her mom to assure her that everything was okay. She was at her desk preparing for conferences and didn't want her mother to worry. "She will be sorely missed," said her husband, Joel, "but every time I see bubbles going by, I will think of her and smile."

Clyde Frazier, Jr.



Clyde Frazier, Jr. began his State career with the Tax Department in 1989. At the time of the attack, he was 41 years old and working as a Revenue Crimes Specialist in the Office of Tax Enforcement. He is survived by his parents, Clyde, Sr. and Caroline; his wife, Jeanine; and his two brothers, Markham and James.

Known to his family and close friends as "Tippy," Clyde was born in Harlem Hospital

in New York City and graduated from the State University of New York at Albany with a B.A. in Criminal Justice. "He was a very outgoing person, always with a wonderful smile," say his parents, Clyde and Caroline. "He just had something about him, that when he walked in you were instantly happy . . . He always had time to sit down and listen to people's problems and try to help to the best of his ability." "He had a personality that was vibrant and full of life," says Jeanine. "He was his own person, very self-assured and strong-willed, but he had an excellent sense of humor."

Clyde was, perhaps, best known for his involvement with the Friends of Frederick E. Samuel Foundation, Inc., a youth and community development nonprofit organization founded in 1984 by Clyde, Jr. and his father, Clyde, Sr. Clyde was also founder and commissioner of the SlamJam Women's Basketball Classic, a basketball league for high school girls, which brought together top players from New York City public and Roman Catholic schools and sent countless girls off to college with basketball scholarships.

He was very proud of his career as an investigator with the Revenue Crimes Bureau and especially proud of his peace officer status. "He particularly liked the detective work," share his parents. "The most fascinating thing about it [to him] was finding innovative and creative ways to uncover criminal fraud." In lighter moments, Clyde was known as the "stand up comic of the office," recounts coworker Alicia Ferrer. "He could imitate just about anyone," says Angelique Aponte. "Clyde was the ultimate story teller," recalls Virginia Urzi. "September 11 was Clyde's first day back from vacation [in] London . . . He seemed to have had a great time."

"He would do anything for anyone," says coworker Cheryl Holland. "He will be missed, but not forgotten."

Dianne Gladstone



Dianne Gladstone was a Tax Auditor III and section head in Income Tax Audit. At the time of the attack, she was 55 years old and had worked for the Tax Department for 35 years. Dianne was born in Forest Hills, New York. She went to Brooklyn Technical College for two years. She is survived by her husband, Herbert, of 30 years, and her sister Jayne Marx, who lives in

California with her children, Jodi and Keri.

Dianne was devoted to her husband, her sister, and her two nieces, who she talked about frequently. She was also dedicated to her job and cared deeply for her coworkers. She left behind many close friends, including Susan and Bob King. "Some of my coworkers would tease me saying that I have three 'wives' to report to . . . Sue, Dianne, and our other dear friend, Mary Jos," recounts Bob. Despite a heavy workload, Dianne always found time to help others. She was involved in union activities, served as an Employee Assistance Program (EAP) Coordinator, and was active in recruiting for office blood drives. She also worked on the Statewide Employee Federated Appeal (SEFA) campaign and was active in many other fundraisers.

Although Dianne's basic personality was somewhat reserved, she would always let someone know, in no uncertain terms, how she felt about something. "Dianne had a strong sense of right and wrong and lived her life by a good set of morals and standards," said Susan. She loved animals of all kinds and was a voracious shopper. "She could always use ONE more pair of shoes, ONE more outfit, or ONE more piece of jewelry," recalls Susan. "No matter where she was, she knew where the closest outlet mall was," adds coworker Joyce Desantis.

Coworker Allen Joyner first saw Dianne at New York City Community College in 1964: "Dianne was such an attractive, sexy girl, and I guess I had a crush on her. Then when I walked in to the Queens District Office for my first day in September 1966, there she was! We were good friends for all these years, and I'll miss her dearly."

Dianne had decided to retire to a new house they'd planned to purchase near the water on Long Island; the moving date was to have been in the spring of 2002. She loved the sand, the warmth of the sun, and the lapping of water on the shore. When she retired, she wanted to take photography courses, computer classes, work at an animal shelter, and learn to play piano. "If Dianne were able to pass along a few words of wisdom to all of us now, one of the things I'm sure she would tell us to make the time NOW for all those things on our own special 'to do' lists," said Susan King.

Harry Goody



Harry Goody was 50 years old and had worked for the Tax Department for 28 years when the planes flew into the World Trade Center on September 11. He'd been working as a Supply Assistant with the Audit Division on the 86th floor. He is survived by his wife, Brenda, and their three adult children, Dimitrius, Alexis, and Jonathan.

"When I think of Harry, I see a smiling face and an energetic personality . . . He treated everyone with respect and dignity and expected the same from others," recounts coworker Gobinder Bagga. George VanNess, a previous supervisor of Harry's from the Queens District Office, recalls that Harry went out of his way to make his job easier: "I could always count on Harry for good work performed with a friendly, happy attitude."

Harry was also known as a prankster. "One of my favorite memories," says coworker Asha Hoosein, "was when I gave him a hot pepper and told him that it was a cherry. Joke was on him that day."

"Harry painted my apartment before my wife moved in, and he was so genuinely happy for me that my life was going well, I'll never forget that," said Alan Kuck. "Friendship with Harry meant that your spirit and potential were being nurtured even when you weren't aware of it. You just knew you were a better person for knowing him," says Tracey Denig, another coworker.

At home, Harry would wake up early every Saturday morning and take a long bike ride through the streets of Coney Island all the way to Prospect Park. Nicknamed "Sci-Fi Man" by his three children, Harry had a penchant for anything science fiction, from the Sci-Fi Channel to sci-fi gadgets — such as his astronaut pen he could use upside down, or the Superman ring he always wore. He didn't leave his love for gadgets and "toys" at home, though. "He had a table with just his stuff," recalls coworker Rebecca Garcia, "memory toys, a robotic dog, Batman — or was it Spiderman? — or maybe he had both . . ."

"His family was the very most important thing in his life," recalls Asha Hoosein. "He often spoke about them to me . . . He absolutely adored his wife, Brenda." "Every weekend is

wonderful," Harry would say. He had his wife, his children, and his bike — for him, nothing was better.

Yan Z (Cindy) Guan



Cindy Guan was a Tax Auditor I specializing in corporation tax. She began working for the department in 1999 as a Tax Auditor Trainee, after graduating with a bachelor's degree from SUNY Geneseo.

Cindy was born in Canton, China, the youngest of three children. Her family immigrated to the United States in 1985, seeking a better life for themselves

and their children. They settled in Brooklyn. It was in school that she adopted the name, "Cindy," and she was naturalized as an American citizen under that name in September 1992. She is survived by her husband, Edwin Yuen; her father, Yu Zin Guan; her mother, Mei Qin Weng; a sister, Yan Yun (Fanny) Guan; a brother, Yan Hui (Jeff) Guan; two nephews, Kevin and Donald Chong; and a niece, Ashley Chong.

"Cindy looked at everything as an opportunity to grow, and never lacked the courage to fight any battle," recounts her husband, Edwin. "In spite of her young age," Edwin says, "she was a stabilizing and nurturing presence. Her ability to show love, loyalty, and concern to those around her truly astounded me." Edwin and Cindy were still newlyweds on September 11, having been married only seven months before. Still, his memories flow . . . sitting in a gazebo watching the sun set over the mountains, both of them wishing that the moment would never end . . . lunches at the World Trade Center, in front of the sphere that miraculously survived.

Cindy was baptized in September 2000, and regularly attended services at the Geneseo Baptist Church and 59th Street Lutheran Brethren Church in Brooklyn. "Whether as a public servant or a military spouse, a devoted daughter or a loyal friend . . . Cindy often gave of herself for others, and it is certainly our constant hope . . . that she is with God now," wrote Edwin in a biography for Cindy's memorial service.

Marian Hrycak



Marty Hrycak was 56 years old and an investigator for the Audit Division when the tragedy occurred at the World Trade Center on September 11. He came to the Tax Department in 1991 from the State Insurance Fund. Marty was born in Austria in 1950. He was married to his wife, Joanne, for 32 years. He is also survived by their daughter, Chris; their son, Greg; his mother, Kathrinn Aglione; and his brother,

Gerald. Marty was a graduate of Saint Francis College.

Marty's family describes him as "a wonderful husband, father, son, brother, and son-in-law, a kind man, a good listener." They cherish special memories of vacations to Vermont and long rides to nowhere in particular. Marty was an avid reader who loved to go to old bookstores. "The more books he had, the

happier he was," recalls Joanne. In addition to books, Marty also collected stamps, coins, and Conan comic books, and he took special pleasure in having lunch with his children.

His coworkers remember him as well-dressed, a hard worker, and a gentleman. "Marty would make it a point, even if he had left the office, to come back to open the door if you were going where he'd just left from," says Gerry Howard-Outlaw, who worked with him at the Manhattan District Office. "He was always willing to lend a helping hand," recounts another coworker, Carmen Pedrosa. "Marty was a very responsible person who always accomplished the job," adds Helene Steinberg. On September 11, 2001, Marty and Joanne, were getting ready to take their annual trip to Vermont and had just adopted a new puppy. Shortly before 9 a.m. that day, he called Joanne to tell her that he was safely out of the building. She later learned he was not. He was last seen on the 78th floor of the South Tower before the second plane hit, helping some elderly coworkers evacuate.

Neil K. Lai



Neil Lai worked for the Department of Taxation and Finance as a sales tax auditor, and had been an employee of the Department since 1985. He is survived by his wife, Yvonne Pan, their son, Jay, and their daughter, Jean.

Neil was born in Shanghai, China. His father, a former factory owner, had been branded a capitalist by the Communist Party that took over in 1949.

His father dead, Neil's mother urged him to flee to Hong Kong, where she felt he would be more secure. He was all of 16 years of age when he left Shanghai, alone, and went to work in his uncle's tailor shop in Hong Kong. While in Hong Kong, Neil attended night school where he learned to speak English. Seeking a more stable political environment, Neil immigrated to the United

States at the age of 34. He attended a small community college, then transferred to Northern Arizona State University where he earned his bachelor's degree.

Yvonne describes Neil as a "kind and loving person, very independent, a devoted husband and father." Away from work, he was a stamp collector, a gardener, and an avid reader, especially of mystery novels, and went to church every Sunday. His coworkers remember him as a quiet, pleasant, and good-hearted man, hard-working, and concerned about other people. "Neil would always come and ask me about church, especially on Monday mornings, wanting to know what the preacher had talked about," recalls Gerry Howard-Outlaw. "He would tell me quite often that he learned a lot from me and that he would like to come to my church one day."

Neil was "very honored to have this job, and felt he had to do the best work he could," added Yvonne. He pushed his children to excel, too, wanting them to maintain straight As in school. "His experience had told him that education is a path to success," explained Yvonne.

Chow Lam



Chow Lam was a Tax Auditor II specializing in corporation tax. He started with the Department in 1989 as an Tax Auditor Trainee. Educated in China and the United States, he received his bachelor's degree from Baruch College and became a CPA in 1992. Chow was married to his wife, Amy, in 1987, the same year they both became United States citizens. They have two

sons, Benjamin Zhang Lam and Alexander Zhang Lam. Chow is also survived by his two brothers, Joseph and Louis, and his sister, Sara Chan.

Chow was born in a small village in Southern China on February 19, 1953. He moved to the United States in 1981. "Chow had a very strong body with a gentle, kind and warm heart inside him," says his wife, Amy. "He was a born accountant with a very clear mind. He was always able to grasp the most important points out of a mess of information." Reading was one of Chow's favorite pastimes. "The library in our town was his second home," says Amy. His favorite novel was "A Dream of Red Mansions," a Chinese classic. He loved to garden. "Every year he

could not wait for spring to get the seeds started," recalls Amy. He also enjoyed swimming, biking, fishing, playing volleyball, and taking long-distance car trips with his family — a legacy that his wife and children are determined to carry on. Music was a part of his life, too — he played guitar, Chinese flute, and a Chinese string instrument.

Mitchell Kaiser, a coworker from the Brooklyn District Office, had been friends with Chow for 11 years. "Chow was a nice guy," recalls Mitchell. "He smiled a lot and had a positive, upbeat personality . . . He was not a show-off, but his intelligence, personality, and humor showed . . . One of the things that we had in common was that we both became parents at about the same time and we both had two children." Office picnics gave the two families an opportunity to spend time together and see each other's children growing up. Although Chow transferred to the Manhattan District Office a few years ago, Mitchell feels that their friendship remained strong. "We were able to pick up from where we left off and have a nice time in each other's company, even though we didn't see each other for a long time," he says.

Despite the pain of losing him, Amy is thankful, ". . . for having my dearest husband, Chow, on earth for 48 years, for choosing me as his wife, and for giving us two wonderful sons . . . He will live in my heart forever."

Paul Lee



Paul Lee was a Tax Auditor I in Corporation Tax Audit and had been an employee of Taxation and Finance since the year 2000. Paul emigrated from South Korea when he was a young boy. He is survived by his wife, Jin Hee Kim.

"Paul was a young man of few words," recounts coworker, Ning Li, "and he was full of respect for everyone, be they supervisors, colleagues, or taxpayers."

He always formally addressed people as 'Mr.' or 'Ms.' until asked to go on a first-name basis. This trait was like a fresh breeze . . . His devotion to his work was above and beyond the call of duty . . . He arrived early and left late, and took only a week off for his honeymoon. He devoured the assigned readings in the Tax Law and Regulations, and went into case law at an early stage. He was eager to help anyone with anything at any time, business or

personal — the big bottle on the water cooler, the toner cartridge in the printer or photocopier, and the unlocked file cabinets almost became his exclusive domain."

Another coworker, Kenneth Lam, recalls Paul's love of golf: "When we were in Albany last June, he got up at 5:00 in the morning to play golf. He told me he was so excited because he could not play golf so early in the morning in New York City. In New York, you have to pay first before you can get into the course. In Albany, you can get into the course as long as there is daylight. You pay when you finish. So he arrived at the golf course at dawn every morning."

Coworker Gwendolyn Leverett remembers Paul as an accomplished violinist, but mostly as an avid coffee drinker. "He really liked his coffee, and I would tease him about making coffee at 3:00 in the afternoon," quipped Gwendolyn. Paul was also a devoted Christian who spent a lot of time with his church. "I read a Korean newspaper after the September 11 event and his story was in the newspaper. According to the newspaper, Paul had been the greatest son-in-law. His mother-in-law had been interviewed by the newspaper; she was crying so much," says coworker Eun Lee.

Myoung Lee



Myoung Lee was a Tax Auditor I in the Tax Department's Income Tax Section. Before joining the Department in 1998, Myoung had worked as a staff accountant at various CPA firms. He was married to Mi Yong on December 15, 1987. Their son, Sang Lee, is now 13 years old.

Myoung was born in Taejeon, South Korea, and immigrated to the United States in 1992.

He had just become a United States citizen in July 2001, only two months before the attack at the World Trade Center. He attended Chungnan National University in South Korea and Baruch College in New York, receiving his Bachelor of Business Administration in 1985 and his M.B.A. in 1996.

Myoung was "a responsible, quiet and gentle person," according to his son, Sang. "He liked to read many books, and articles from newspapers." As a Christian, he always tried to lead his life according to the Bible. "He volunteered to handle all the accounting business in our church and accomplished a lot for the church. I am so proud of him," adds Sang.

"What I will always remember is how polite and helpful he was, and how fond he was of his family," says coworker William McClellan. "I remember that when he took vacation trips, he always brought back little gifts for his coworkers. And I remember how polite he was with everyone, including representatives . . . Except for occasional trips, Myoung was always at work and could always be counted on for any current work or new projects. He was, in all ways, a very reliable — and a very nice — person."

Myoung was always very satisfied when he completed a work project, recalls his son, Sang. "I am sure he really liked his job. He always tried to improve himself. I respect my dad and I want to be just like him when I grow up."

Stephen Lefkowitz



A Tax Conference Conciliator for the Bureau of Conciliation and Mediation Services (BCMS), Stephen Lefkowitz had been with the Tax Department for 27 years when the attack came on September 11. He was born in the Bronx and attended Bernard Baruch College, where he received a B.A. in accounting. Stephen married his wife, Sara, in 1996. Stephen is also survived by his son,

Daniel; his mother, Lillian; his father, Rubin; his brother, Daniel; and his dog, Koko.

His wife, Sara, describes Stephen as a handsome, energetic man with a wonderful smile, who loved to socialize. "He spoke to everyone," recounts Sara. "His favorite topics were politics, history, and the stock market, with a little bit of baseball thrown in for good measure." His life revolved around their adopted son, Daniel. He took Daniel to playgrounds, zoos, museums, plays, and even the opera. The Saturday before September 11, Daniel

was supposed to go to a friend's pool in the afternoon. Instead, he decided to stay with his dad, splashing in their pool and shooting each other with waterguns.

Stephen loved good food and liked to cook and eat out. A voracious reader, he preferred books on history, politics, and the stock market. He pursued these interests on the Internet, too, keeping up on the stock market and the situation in the Mid-East. As an activist in support of Israel, Stephen had organized a walkathon in support of Israel in June of 2001.

Stephen's coworkers remember him as a kind, friendly person with a good sense of humor. The thing they seem to remember most fondly about him was his love of food. Coworker Rajwant Walia recalls a time when Stephen caught her eating potato chips in the office: "He started yelling at me: 'Raj, you are eating something, give me some, give me some!' He wanted to enjoy life and was always talking about having fun and going to parties, just like a young boy."

Stephen loved his job, his coworkers, and the BCMS family. Shortly before he died, Stephen had joked to his wife, Sara, "When I die, I want to go to BCMS heaven." Sara is convinced that he is in heaven with his coworkers joking and gossiping right now!

Tyrone May



Tyrone May was a sales tax auditor assigned to the Revenue Crimes Bureau of the Office of Tax Enforcement. He was 44 years old and had been employed by the Tax Department for 23 years when he lost his life in the September 11 attack. Born in Brooklyn, Tyrone moved to Rahway, New Jersey, 14 years ago. He had a B.S. in accounting from Johnson and Wales College. Tyrone is survived by his wife,

Marva; their three children, Tyrone Jr., Marcell, and Mario; his mother, Lillian Jones; and his four brothers, Reese, Lenny, David, and Pernel.

Tyrone's wife, Marva, describes him as "easygoing, loving, generous and humble," and remembers how "his smile would light up any room he walked into." At the office, Tyrone's coworkers were frequently entertained with amusing stories

about his home life. Angelique Aponte recalls the day he came into work laughing about the bruise his two-year old son gave him when he conked him on the head with a brush. Andrew Douglin, who had introduced Tyrone to his wife, remembers Tyrone "boasting about what a good person Marva is and what a wonderful son he had."

Tyrone was an avid reader, especially of poetry and biographies. He'd been reading "Brutal Imagination" by Cornelius Eady at the time of his death.

Music was a big part of Tyrone's life, too. He had a huge music collection at home, and used to listen to his music at work with earphones. "He didn't want to disturb anyone in the office, so he used the earpiece," recalls coworker John Flanagan.

His friends at Tax and Finance remember Tyrone as a friendly, gentle, and caring person who was devoted to God, to his family, and to his job. "He always had a kind word for everyone and never said anything negative," recalls Richard Citron. "Just talking to him, you could feel his spirituality," adds Ana Andujar, "he radiated peace of mind." "He was my best friend; we could talk about anything and everything," says another coworker, Desiree McKenney.

Robert Miller



Robert Miller joined the Bureau of Conciliation and Mediation Services (BCMS) in 1998, after spending most of his 25-year career with the Tax Department in sales tax auditing. Bob was born in Brooklyn, New York, and was a graduate of Brooklyn College with a B.S. in accounting. At the time of the attack on the World Trade Center, he was 46 years old and living in Old Bridge, New Jersey, with his wife, Faith, and

their two daughters, Dina and Melanie.

Bob, known as “Rob” to his family, was “an all-American type of guy. He loved his family very much. He also loved sports, especially the Mets and the Jets,” says Bob’s wife, Faith. Highly intelligent with a wonderful sense of humor, he was a television buff, an avid reader, and a trivia expert. He relished good comedy, from the Honeymooners to Jerry Seinfeld to Howard Stern, and he always knew all the best restaurants. Known within his inner circle as “Master of the Barbecue Grill,” Bob was

actually a great chef himself. Active in his community, he was a member of the Temple Beth Ahm in Aberdeen, New Jersey, and a member of the Knights of Pythias. He was also a member of the Canyon Woods Homeowners Association, a member of the Erasmus Hall High School Alumni Association, and belonged to a local bowling league.

Bob enjoyed the comradery of his coworkers. “Bob was very easygoing and very funny,” recalls Kathleen Beruard. “He seemed to be in a good mood and never seemed to have a bad day.” “He was a person who knew everything, but had a low profile,” says Rajwant Walia, “. . . it was a great pleasure to have him in the office . . .” Bob was especially renowned for his computer skills. Words like “genius” and even “Superman” come to the lips of his coworkers when describing his talents. “His knowledge of [the computer] was well known,” remembers Joyce Desantis. “I’d call him many times from the field and he would talk me through my problems,” says Joyce. “He was a genius with the computers and always willing to help his coworkers,” adds Ralph Liporace.

Bob was a “dedicated, loyal public servant . . . He enjoyed each position that he held and eagerly strived to better himself . . . My children and I are very proud of him and all of his accomplishments. We loved him dearly,” says Bob’s wife, Faith.

Charles Mills



Charlie Mills was the Director of the Petroleum, Alcohol and Tax Bureau (PATB) in the Office of Tax Enforcement. He was a retiree of the New York City Transit Police and had held leadership positions in the police departments of the cities of Troy and Schenectady. He had a bachelor’s degree in Criminal Justice and a master’s degree in Public Administration. At the time of the attack, he was

61 years old and living in Brentwood, Long Island, with his wife, Maie. Charlie is also survived by five grown children: Charles, Adam, Alexander, Kari, and John Peter; and his brother, John Francis.

“Charlie loved making a difference,” says his wife, Maie. “As a public servant for 37 years, he tackled his duty as aggressively the last day as he did the first.” Fervent in his zeal to catch as many tax evaders as possible, Charlie loved inspiring the young investigators at the Tax Department. “They’re our future,” he

would say. “Charlie liked to present himself as rough and tough, but this was a show that he put on to get people to respect him,” says Charlie’s boss, Deputy Commissioner Peter Farrell. “Charlie was very clear to everyone that civil servants were paid to serve the citizens, and he placed service and dedication as the most important factors . . . To see what a kind and gentle man Charlie was, just be in the office when some misfortune is reported. He was the first to take \$20 out of his pocket to help. Watch him counsel a young employee who had done something that he did not like. Listen to the end of a phone call with his wife or children — he always ended it with ‘I love you.’”

“Charlie was a born leader,” says his wife, Maie. “If he didn’t know too much about a subject, he’d bone up and fake it; and if you weren’t too sure, he would astound you with his improvisations.” Charlie loved to sing, “only he carried a tune poorly; but no one had the heart to tell him, because of the loud enthusiasm he always displayed,” recounts Maie. He also enjoyed gardening and reading, and had most recently read Harry Potter books one and two. He was finally learning to play golf in the back yard. “After years of [hearing him] make fun of golfers, it was delightful to see him chopping clumps of grass into the air,” confesses Maie. Coworker Agnes Francis recalls a day when a malfunctioning ATM machine was threatening her upcoming vacation: “Director Mills just took out the exact amount of money that I’d requested from the ATM, handed it to me, and told me that I could give it back on my return from vacation. He was that kind of person,”

recounts Agnes. "He always wanted to be missed when he was not in the office, and would call to find out whether or not we missed him. When he came back to work, if he had no emails, he would say that he was not missed; but if he had a ton of emails,

he would rant and rave about much to-do about nothing . . . Now we really do miss him for [the] spark he brought to this office."

Richard Miuccio



Richard Miuccio was a sales tax auditor who had worked for the Tax Department for 35 years, with the exception of one year which he spent in Vietnam serving his country. He was born and raised in Staten Island and graduated from Richmond College with a B.S. in Economics. Richard married his high school sweetheart, Joyce, 34 years ago. In addition to Joyce, he is survived by

three grown children, Owen, Laura, and Thomas; his mother, Julia; his siblings, Robert and Mary; and his German Shepherd, Sissy. He also had two grandchildren, Krystina and Marcus.

Known to his close friends as Rich, "Rink," or "Mooch," Richard was a devoted husband, a caring father, and a proud grandfather. He made it a point to visit his ailing mother every day for the past three years. He was deeply religious and a long time member of St. Mary's Church in Rosebank, Staten Island, where he and Joyce conducted weekly Bible study classes.

Richard's daughter, Laura, shares a story about a baby bird he rescued: "One day he carried an injured baby bird all the way home on the ferry from the City in a shoebox, just to bring it to the vet." Thomas, Richard's son, shares another story: "Every day Dad would go to work with just 50 cents for the ferry and his lunch. On one particular day, all he had was 50 cents and an apple. When he came across a homeless man, he wanted to help. He gave the man a choice between the money and the apple. The man chose the apple.

Dad would later state, 'I wish he had taken the money, because I really wanted that apple.'"

Richard was proud of his long tenure with the Tax Department, and held his coworkers in the highest regard. His coworkers remember him as a soft-hearted, patriotic, and honorable man with a great sense of humor. "He often shared stories with me about his children, whom he adored," shares coworker William Reardon. Richard had turned 55 in May, after surviving a battle with prostate cancer, and had been talking about retiring — his dream was to buy an RV and drive cross-country with Joyce and Sissy.

Richard was a "true hero long before September 11," says Peter Mulroy, a friend of Richard's from Staten Island. "He was my whole life," said his wife, Joyce. "He was everything to me."

Richard Moore



Richie Moore was a member of the management team of the Revenue Crimes Bureau for the Office of Tax Enforcement. He came to the Tax Department in 1986 after retiring from the New York City Police Department (NYPD). After surviving the collapse of the Trade Center on September 11, Richie died of a heart attack on September 30 on his way to the funeral of Sal

Papasso, a member of his staff. He was 62 years old.

Richie was born in Brooklyn and had a B.S. in criminal justice from the New York City Institute of Technology. He was a member of numerous organizations, including the NYPD Guardian Association, the National Organization of Black Law Enforcement Executives (NOBLE), the Fraternal Order of Police, and the Marine Corps Reserve. He is survived by a large family: his wife, Paulette Smith Moore; daughters Vanessa and Robin; son, Richard; mother, Edna Caldwell Moore; brothers, Kenneth, Stanley, and Ernest; sister, Verna Butler; and seven grandchildren.

Richie was a man who was generous in every way. Those close to him knew that if car problems developed, Richie was their mechanic. If home repairs were needed, Richie would either talk them through or perform the repairs himself. "Richie and I attended a school performance where our granddaughter and another family member were participating," recalls his wife,

Paulette. "Richie had purchased flowers for both girls . . . when he realized that the other young lady's grandparents had not brought flowers, Richie gave them the flowers to present to her." Richie enjoyed traveling, especially to Las Vegas, where he and Paulette would see the shows. He always traveled with a crossword puzzle book, and was so good at solving the puzzles on the "Wheel of Fortune," that Paulette wanted him to be a contestant. He also enjoyed taking pictures and usually had his camera at the ready.

At the office, Richie was everyone's "go to" person. "He was so gracious and humble, it was an honor to work with

him," recounts Virginia Urzi. "He had a very calm, mild, and helpful personality that inspired trust . . . He was a person full of wisdom," says Antonio Rodriguez. Angelique Aponte remembers Richie for his warm smile and how it would "light up any rainy day." "He had that magic touch to make you feel good even in your worst days," adds Ana Andujar. "I know that Richie enjoyed the time he spent out in the field as an investigator," says Richie's wife, Paulette. "The friendships that he made there have become long-lasting ones."

Oscar Nesbitt



Oscar Nesbitt worked as a sales tax auditor for the Audit Division and had been an employee of Taxation and Finance since 1978. Oscar is survived by his mother, Claris Nesbitt; his brothers, Leslie, Earl, and Rowland; and his sister, Joycelyn.

The things his friends at work remember most about Oscar were his wonderful sense of humor and his infectious laugh,

"which could be heard no matter what part of the office you were in," says James Morgan. Helene Steinberg remembers him

singing to the oldies, and says "you could always count on Oscar to give you the name of a good bar." "He was a good listener when people needed someone to talk to and listen," recounts Gregory Karalis. "He made you feel like you were the only one in the room," adds Gerry Howard-Outlaw.

"He often spoke lovingly about his mother and his brothers," says James Morgan. "He loved his community, Harlem. He was eternally optimistic about the prospects in his community and he invested heavily in this community when others would not." Coworker Douglas Murphy recalls the last time he saw Oscar, a couple of weeks before September 11. "The last words I said to him were 'Yo Oscar, I love you.' Our friendship ended with a poetic conclusion in lieu of mere tragedy."

Michael Ou



Michael Ou was a sales tax auditor in the Office of Tax Enforcement and had been an employee of Taxation and Finance since 1985. He is survived by his wife, Susan, and their daughter, Joy. Michael was born in China. He graduated from Taiwan University where he majored in economy and moved to New York in February 1979.

At home, Michael liked to travel by car, take pictures, and play with his daughter. He was teaching Joy to speak Chinese, relates his wife, Susan.

Michael also loved to sing and read, with a particular interest in philosophy.

Michael was dedicated to his family, his religion, and to good health. "Michael was the most self-disciplined, health-conscious person I knew," recalls Alicia Ferrer. "He seemed to be completely in tune with his inner self." He talked about his daughter, Joy, frequently. "She had just started Stuyvesant High School that week, [which] was an extraordinary accomplishment, and Michael was very proud of her," recalls Virginia Urzi.

"I guess, when God calls you, there is nothing that you can do," muses coworker Gobinder Bagga, "but Michael's family and friends can find peace in what Michael's legacy is . . . honesty, healthy living, caring, and most of all his love for his daughter and family."

Sal Papasso



Sal Papasso was a Revenue Crimes Specialist I in the Revenue Crimes Bureau of the Office of Tax Enforcement on the 86th floor of the World Trade Center. He had been an employee of Taxation and Finance since 1997. Sal was born in Brooklyn, New York; he graduated from St. John's University with a B.A. in criminal justice and had been preparing to pursue a masters degree in business administration.

At the time of the attack, he was 34 years old and living in Staten Island. He is survived by his wife, Christine; his mother and father, Theresa and Salvatore; his two brothers, Vincent and Thomas; and his Dalmation, Spot.

Sal's wife, Christine, describes him as a "fun-loving family man, a confidant, my best friend and soul-mate," a man with "big dreams, high moral standards and, above all, integrity . . . Strong, trustworthy, compassionate, sweet, romantic, caring, handsome, smart, sexy and sensitive," she continues. Married to Sal only 16 months before the attack on the World Trade Center, Christine spoke with him on the morning of September 11, shortly after the first plane hit Tower One. "He called to let me know that he was okay and that it was not his building that was hit. I told him to leave, but he said the Port Authority was making announcements that the building was secure."

"Sal was a young man in love," observes coworker Alicia Ferrer. "When Sal spoke of his wife or his mother, his eyes would light up shiny and his love for them was very apparent." "I remember Sal and Christine's wedding, they were so happy. It was such a beautiful party, Sal and Christine planned the whole event," recalls Virginia Urzi. "Sal always had a huge 'Kool Aid' smile," says coworker Anthony Piazza. "We were partners for about four years, and there was never a time that I felt I could not count on him in any situation. Sal's loyalty to his coworkers was of the utmost importance to him." Outside of work, Sal was a member of the Alpha Upsilon Fraternity, the Fraternal Order of Police, and the Police Chiefs' Benevolent Association.

He was active in local government election campaigns and gave lectures on various aspects of investigations, executive protection, and security issues. He also enjoyed golf, hockey, ice skating, reading, going out, and entertaining at home.

"Sal took his oath as a law enforcement officer very seriously," says his wife. "He wanted to make a difference in this world, and I know that he touched the souls of many. To best describe him, I quote Robert Louis Stevenson: 'That man is a success who has lived well, laughed often and loved much; who has gained the respect of intelligent men and the love of children; who has filled his niche and accomplished his task; who leaves the world better than he found it, whether by an improved poppy, a perfect poem, or a rescued soul; who never lacked appreciation of Earth's beauty or failed to express it; who looked for the best in others and gave the best he had.'"

Diana Parsons



Diane Parsons was a Tax Technician I with the Audit Division in Albany. Diane began her state career with the Division for Youth as an Account Clerk in 1979 and was promoted to the Tax Department as a Tax Technician Trainee in 1981. Diane was 58 years old when the attack occurred, and had traveled to the Manhattan District Office for a meeting with a taxpayer. She leaves behind her husband, Howard, who

is a retired manager from Tax and Finance; her mother, Margaret Moore; her three grown children — Frank Tatum (also a Tax Department employee), Karen Tatum, and Jill

Berger; four stepchildren; and two grandchildren.

Known to family and friends as "Dani," Diane was born in Troy and attended Hudson Valley Community College and the College of St. Rose while raising her children and working full-time. Her son, Frank, describes her as "kind and generous to a fault . . . She spoiled her children, her husband, and her cats. When she had a pet guinea pig, she would feed it a salad that looked better than anything you'd get in a restaurant. Even the squirrels were fat and spoiled." She was an avid gardener and an exercise enthusiast — "one of the reasons she looked younger than she was," says Frank.

"I can't describe fully what a lovely person Diane was," says coworker Timothy Ryan. "She always performed at 110%; she was intelligent, personable, helpful, kind, and caring . . . She could never do enough to assist taxpayers." Allen Joyner remembers her as "a really sweet, caring woman, and a good friend." "She had a very bubbly and kind way about her," adds Mary Hartman.

When coworker Milo Roco from the Nassau office told Diane about her daughter's acceptance to Siena College in Albany, Diane assured her that she would be there for her daughter in case she ever needed help. "That's how caring she was," says Milo. Coworkers also remember Diane's excitement about a new restaurant her family had recently opened. "She was so proud . . .," recalls coworker Dorothy Moody. "My colleagues and I promised to go to the Bishops' Gate when we got to

Albany." "Diane was a wonderful person," recounts says Sharon Lee. "You always felt appreciated when you worked with Diane." "She truly liked her job and the people she worked with [and] enjoyed the traveling, also. She always said that tax people are the nicest people anyone could know. I'm inclined to agree with her," says her son, Frank.

Dennis Pierce



Dennis Pierce was a Tax Auditor II with the Revenue Crimes Bureau of the Office of Tax Enforcement, and had worked for Tax and Finance since 1989. He served in the Navy from 1966 to 1968, and received his bachelor's degree in accounting from Pace University in New York. He was born, raised, and lived his life in Manhattan. Dennis married his wife, Diep, in January 2001. He is also survived by three

stepchildren, Vanna Williams, Hung Hoang, and Huong Hoang; his mother, Isabel; his twin sister, Barbara; his sister, Arleen; and his brother, Carey.

His family describes him as gentle, loving, meticulous, curious and friendly. "He wore his heart on his arm; you can look at Dennis and see the good within . . . It did not take much to please him and he never asked for much." He was never a self-conscious man. Diep shares a story about a day he walked into a beauty salon with a full face ski mask on because it was cold outside: "The funny thing was, the store thought they were

about to get robbed." Dennis loved to play with children, listen to piano music, and collect Star Wars movies. Playing chess, bowling, and reading were some of his favorite hobbies. His travels had taken him to France, England, Canada, Thailand, and Vietnam, where he and his wife had a traditional Vietnamese marriage ceremony in a Buddhist temple.

"Dennis had married and returned from his honeymoon just a few months before September 11," recalls coworker Virginia Urzi. "He was so happy." "I will never forget my conversations with Dennis," recounts another coworker, Alicia Ferrer. "We would start out on different sides of an issue and before I knew it Dennis appeared to have changed sides without even realizing it. He was always a very entertaining conversationalist." "When you least expect it, he would make you burst out laughing," shared Angelique Aponte. "You could be having a conversation with someone all the way down the hall, and he would come up and say 'Yeah, I agree with you.' Then we would say, 'Dennis, what were we talking about?' and he would say 'I don't know, but I agree with you.'"

A few days before September 11, Dennis did something he had never done before, recounts his wife, Diep: "He took a quiet walk by himself in the park along the ocean, looking at the blue sky, the ocean water, watching the birds. He thought they had never looked more beautiful to him."

William Pohlmann



Bill Pohlmann was an Assistant Deputy Commissioner in the Office of Tax Enforcement. Prior to his appointment as Assistant Deputy Commissioner in December 2000, he had been working for the Tax Department as a part-time District Tax Attorney for many years. He had also been serving as assistant to the Chairman of the Westchester County Board of Legislators and law clerk

to State Supreme Court justices. In his hometown of Ardsley, New York, he served as Acting Village Justice. He earned his B.A. from Bernard Baruch School of Business in 1966 and his J.D. from St. John's University Law School in 1968. He was 56 years old at the time of the attack on the World Trade Center. He is survived by his wife, Linda; their three sons, Craig, Christopher, and Darren; and their two "spoiled" cats, Gato and Buddy.

"Caring, considerate, gregarious, knowledgeable, and honest to a fault are the first words that come to mind when describing Bill," says his wife, Linda. "His top priorities were to ensure that his sons were instilled with a solid moral foundation and that they received a good education." Bill had an all-consuming passion for politics. "He treated politics like a chess game,

anticipating his opponents' every move and trying to keep a couple of steps ahead," says Linda. Bill ran twice for Judge, served as Chairman of the Greenburgh Republican Party, and had been a member of the Congressional Committee that selected candidates for West Point. He was also a lector at Our Lady of Perpetual Help Church, a volunteer firefighter, and a lieutenant colonel in the Army JAG Corps Reserves. "Bill loved his active duty assignments," recalls Linda, "... his travels took him from the jungles of Panama to the rolling hills of Bavaria ... the birthplace of his parents."

Bill enjoyed being outdoors, whether it was coaching his sons' soccer and baseball teams, playing golf, or going on nature walks. He was an avid chess player and a voracious reader, especially of current events or history books.

"Bill was one of the funniest guys I have ever known," recounts coworker Kathryn Roberts. "He had this way of speaking to people that I have always been impressed by ... At the conclusion of every meeting, he would stand and bow and say, 'Ladies and Gentlemen, as always, it has been a pleasure.' It does not matter how long you may have known someone for them to make a lasting impression on you. Every time I think of Bill, it brings a smile to my face."

"Bill found his job at the Tax Department to be very rewarding and an extension of his lifelong dedication to the law and its enforcement," says Linda.

Gerard Rauzi



Jerry Rauzi was a corporation tax auditor in the Office of Tax Enforcement and had been an employee of Taxation and Finance since 1982. He is survived by his mother, Sylvia. "Every time I approached him, I could not resist smiling. He had that effect on a lot of people in the office. He always had an upbeat personality," remembers coworker Antonio Rodriguez. "He was an extremely nice guy,"

recalls Kevin Stuckey, "a good listener who shared his thoughts, feelings and concerns." "He had so many friends that loved him. My husband misses Jerry ... my children loved him very much," says Angelique Aponte. "Gerard would smile when I

would call his name out ... because he told me that no one in the office called him Gerard. He said it seemed like he was about to be scolded, like when a mother calls her child when is he doing something wrong. I smile every time I remember those days, because I continued to call him Gerard," says Rebecca Garcia.

"Jerry loved to taste all types of food, the more exotic, the better, and it was amazing to see the quantities of food Jerry could consume when he wanted to," says Alicia Ferrer. "At lunch, Jerry would always bring a big container of cashews or walnuts ... He would tell us that eating three cashews a day was good for our cholesterol. He also had a big cup on his desk that was full of lollipops and other candy. "Jerry was the sweetest person on earth," says coworker, Ana Andujar. "He was special with children and had that magic touch with them."

Every Christmas and Easter, he would treat his officemates to his mother's wonderful cookies. "To me it was Jerry's way of sharing his life and we loved it. Jerry's family was most important; he concerned himself with every aspect of their

lives,” recalls Virginia Urzi. “At Jerry’s Memorial Mass someone said that Jerry always made you feel special. I was struck by those words; they truly say it all. Jerry would always make you feel important. He was my very special friend.”

“Jerry was my Guardian Angel and he will always continue to be. At night I look up at the stars as they twinkle. I get drawn to the

brightest star, this star is Jerry smiling down to me . . . I have a tremendous void in my heart and soul without him, but I am so thankful that my life has been touched by him,” says Kathryn Roberts.

Rose Riso



Rose Riso was a sales tax auditor with the Audit Division, who started with the Department as a Tax Auditor Trainee in 1981. She was also a volunteer fire warden at the World Trade Center. Many of those who survived the attack credit Rose with helping to save their lives. She stayed at her post to make sure that others escaped.

A coworker, Paul Golas, calls Rose “a true hero in getting the number of sales tax personnel out of the building before the second airplane hit. It has been related that she was escorting Dorothy Temple from the building with Florence Cohen when the building was struck.” “When we used to have fire drills, she would put the little red hat on and the whistle and get out the flashlight, that’s how she was,” said coworker Diane Fattah. “After the first strike, Rose told us we all had to get out and all had to get out now.”

“Rose knew everything there was to know about a computer,” recalled coworker Gerry Howard-Outlaw. “Whenever something happened with my computer and I didn’t know how to fix it, I would call Rose, but as soon as she got to my desk the computer would work correctly. I would always say to her that the computer knew she was coming, and we would laugh.” “Rose was an outstanding instructor,” recalls Richard Citron. “I do not think I have ever come across an instructor who was more organized, knowledgeable, and enthusiastic about her subject area than Rose.” “She was interested in everything and she was very knowledgeable about many things; if she did not know, she learned about it,” added Helene Steinberg. Rose was also known for organizing “outings” for her coworkers. “I could always count on Rose to find a good play to go to,” said Gerry.

Rose spoke often of her love for her mother, and was well known for doting on her two 14-year-old cats, Ricky and Timmy. She was always talking about them, taking pictures of them, buying things for them, and teaching them how to do things. “When you asked Rose how were the cats, you could always count on a new Timmy and Ricky story,” said coworker Joyce Desantis.

Jon Schlissel



Jon Schlissel was 51 years old and a Tax Conference Conciliator for the Bureau of Conciliation and Mediation Services when the World Trade Center was attacked on September 11. He had spent most of his 28-year career with Corporation Tax Audit in Brooklyn, then accepted a Tax Conference Conciliator position in 1999. Jon was born in Manhattan and graduated from Binghamton University. He

was single and is survived by his mother, Ruth, of Delray Beach, Florida; and his brother, Laurence. He was a great friend of

Sareve Dukat, who also lost her life in the September 11 attack. “Jon was a warm, caring, generous, and liberal person,” says his mother, Ruth. He was interested in history, and spent a good deal of time working on the upkeep of his 14-room Victorian home in New Jersey. Ruth’s favorite memory of Jon was when he was only seven years old. He snuck off on her when they were shopping. She found out later that he had bought her a dress for Mother’s Day, which he’d paid for with money he and his brother had saved from their allowances. “The sales girl was so touched, she paid the sales tax because he was a little short,” she recalls. His other interests included antiques, gardening, the theater, new age and classical music, traveling, and playing Scrabble. He was treasurer and past president of the Van Park Historical Association. Religious about his health, Jon worked out nearly every day and had a set of “washboard abs” to show for it. “Jon loved to talk, he loved parties, and he was very generous,” recalls coworker Rajwant Walia. “Sometimes he brought oranges from Florida and they were so juicy that I had to hold a

towel while eating them . . . He had lots of plants, loved plants . . . He called his plants his babies.”

“Jon was a good friend to many people,” recalls coworker Kathleen Beruad. “His mother . . . told me what a good son he was. He would spend hours

on the telephone with her every week and visit as frequently as he could . . . I could always count on Jon to be positive and to accept challenging assignments without a question.”

Barry Simowitz



Barry Simowitz joined the Tax Department as a Tax Auditor in 1991. He was born in Brooklyn and had a bachelor's degree from Pace University and a masters degree from New York Technical College. He is survived by his mother, Mollie, and his two sisters, Laurie Simowitz and Renee Brotman, all of whom live in the metropolitan area. “If ever Felix Unger had a double, Barry might just

fit the bill — minus the ‘honking,’” says Barry’s sister, Laurie. “He was immaculate in his appearance.” Barry always enjoyed the “best” in life — from a photo camera with the best lenses, to his very expensive shoes and ties. “Barry was nothing, if not a snappy dresser,” says Laurie.

“Since early childhood, Barry had suffered the debilitating effects of mental illness,” says his sister, Laurie. Despite that, he served four years in the United States Air Force with an

honorable discharge, graduated from college magna cum laude, and passed his CPA exam on the first try. “He was a man of superior intelligence,” recalls coworker Norman Light. “He had a huge love for history,” adds coworker Hillary Beyer. “He would constantly question me about one military general or another.” He also adored opera. Early in the day, when few people were at the office, Barry would try to sing along to classical music, “despite the absence of a voice,” jokes coworker Ely Yulman.

“Animals were his main passion,” continues Laurie. His greatest love was his cat, Wanda June. He liked to discuss Wanda June’s antics with everybody in the office, “except for the dog lovers,” recalls Ely. His favorite TV shows were the original 39 episodes of the Honeymooners, which he could recite verbatim. He was also an expert fly fisherman, adept at making his own flies.

Barry loved his job at the World Trade Center. He was also a devoted son and brother. “And he was loved and cherished in return,” says Laurie. “Until the day Barry was so tragically killed along with his 38 coworkers, he remained the ‘smartest kid in the class,’ and not always the very best behaved. His family misses him more than words can ever express.”

Yesh Tembe



Yesh Tembe was an excise tax auditor in the Transaction and Transfer Tax Bureau (TTTB) and had been an employee of Taxation and Finance since 1985. Born in Kolapur, Maharashtra State, India, Yesh moved to New York around 1971. He was a CPA and held a B.A. in accounting from the City University of New York, Queens College. He was 59 years old and living in Piscataway, New Jersey, at

the time of the attack.

Yesh is survived by his wife, Coomi, and his two nephews, Cyrus Meherji and Sanjay Katre.

His family describes him as “calm, kind, intelligent, understanding and generous. He was a great husband, uncle and friend.” Asked what was most important to Yesh, his nephew, Cyrus, responded: “to be kind and helpful to humanity.” Yesh’s hobbies and pastimes included cooking, stamp collecting, listening to classical music, watching horror movies, traveling, surfing the Internet, and tinkering with electronic gadgets. He was very well read and especially liked World War II and other history books.

Coworker Alicia Ferrer remembers Yesh as “a relatively quiet person who seemed shy and reserved, but he also had a wonderful sense of humor. We used to call him ‘the Superman of the Special Audit Unit.’” “Yesh loved his work,” says coworker William McClellan. “He loved complex tax cases . . . the more

complicated a case was, the better he liked it . . . It was always a pleasure to work with him, because he was such a diligent worker and took such delight in solving intricate tax problems. He was a fine role model for the younger workers.” “I could talk to him about many different things, and he was always listening. He treated all his coworkers with respect,” shares coworker Julia Cartagena.

“He loved his wife, Coomi — you could tell,” recalls coworker Mila Roco. “I used to tease him about her being the boss and he admitted it.”

Dorothy Temple



Dorothy Temple was a Keyboard Specialist I in Income Tax Audit and had been an employee of Taxation and Finance since 1973. She was 50 years old when the country was attacked on September 11. She is survived by her brothers and sisters, Luis, Jacqueline, Rosalyn, and Larry. Dorothy never had any children of her own, but she had a large extended family, and lavished attention on her nieces

and nephews. She had to walk with a cane because of an old knee injury, and used a van service for the disabled to get to and from work.

Her coworkers remember her as a quiet but friendly person who liked to smile. “She would not harm anybody. She loved people,” recalls coworker Julia Cartagena. “Coworkers were always stopping by her desk to see her. Whenever I needed help with the work, she was there to help me without complaints.” Dorothy loved music and especially Latin singers like Ricky Martin, Cheyenne, and Marc Anthony. “We used to talk about music and movies,” says Julia. “She watched Channels 41 and 47 to see the Latin singers, even though she did not understand Spanish, but I translated whatever she wanted to know. I miss her a lot.”

Diane Urban



Diane Urban was 50 years old and an income tax auditor in the Manhattan District Office when the attack came on September 11. She had worked for the Tax Department for 31 years, at the Queens, Brooklyn, and Manhattan offices. Diane was born in Astoria, Queens, and graduated from Queensboro Community College in 1970 with an associate’s degree in accounting. She is survived

by her father, Michael Damato, and her sister, Theresa Corio.

Coworkers report that Diane died trying to help her friend, Dianne Gladstone, whose legs were hurt when the second plane crashed. “Diane loved greatly, and was incredibly loyal,” says her sister, Theresa. “She not only searched for a higher meaning

in life, but she tried to excel and impart that same ambition to friends and coworkers.” Their last day together was September 2. Theresa recalls, “When my husband, Ray, and I left Diane that night . . . we kissed each other five times. I remember that it struck me. We had always been affectionate, but this was different . . . almost a final, unknowing goodbye.” Brother-in-law Ray Corio recalls Diane’s “little girl excitement” over her recent purchase of a home in Malverne. “Diane had a wonderful streak of humor and a vast capacity for joy,” recounts Ray, “. . . and over the years she also developed a spiritual side. She practiced meditation, read widely about natural health, and made yearly retreats where silence was mandatory.” “She was a noble human being,” says coworker Gobinder Bagga. “If she said that you are her friend, she meant it . . .” “Diane did nothing half-way,” recounts Brian Gordon, manager of the Department’s Metropolitan District Office. “Many people looked at her as a leader . . . She was often asked to speak on special occasions, and always did so with poise and professionalism.” Susan King recalls birthday celebrations with Diane and a group of coworkers from the Queens office: “She had a great laugh and that would get everyone else going.” “Diane was a real New Yorker. She spoke with a true New York accent . . . Diane had a very special laugh, I can still hear it,” adds Joyce Desantis.

William Valcarcel



Bill Valcarcel headed up the Bureau of Mediation and Conciliation Services (BCMS) in the Manhattan District Office. He was 54 years old and working on the 87th floor of the World Trade Center when the attack occurred. He was born in Puerto Rico and moved to New York as a young child, living in Manhattan and Brooklyn before settling in the Bronx. He had a bachelor's degree in accounting and

had worked for the state since 1967. He is survived by his wife, Miriam; their three children, Jason, Melissa, and Lisa Valcarcel-Serrano; his mother and father, Virginia Andujar and Luis Valcarcel; and two grandchildren, Kiara and Corina Serrano.

"I'm the most handsome man on crutches," Bill loved to tell people. Bill had been stricken with polio at the age of five and got around using either crutches or a wheelchair. "Bill... never let his disability stand in his way of doing anything," recounts coworker Kathleen Beruard. "He even took lessons for flying a glider... The only thing that slowed him down was snow, and he referred to it as that 'four letter word' that no one should say in his presence." "... He never considered himself a disabled

person. He was very active and physically a very strong person," recounts coworker Rajwant Walia. "There is nothing in the world that we can't do," he is remembered for saying at the office. At home, his family called him "Will" or "Willie." He also loved to be called "Dad," and was especially proud to be called "Grandpa." According to his family, "Bill had a unique sense of humor. He always tried to make people laugh, but his jokes were more corny than funny." Bill loved to tinker with computers and his latest hobby was digital photography. He considered himself a "student of metaphysics," and liked to read about the mind, body, and spirit. He also loved Star Trek, Atlantic City, Gloria Estefan, chocolate, and baseball.

"Never comfortable being 'the boss,' Bill was greatly respected by his coworkers and was happy that they could maintain a comfortable work environment," shared a family member. "I think what was special about Bill was his strength.

Even though Bill was a physically challenged person, he had the ability to get up in the morning, get to work, do his job, and do it all with a shine that would reflect from his face. I think he showed some of us how life should be lived," says coworker Rebecca Garcia. "Bill's coworkers have been extremely supportive, generous, and thoughtful... It has been a great comfort knowing that Bill is being missed by his coworkers as much as he is being missed by our family. The New York State Tax Department truly has the most special public servants. We can't thank you enough," said the Valcarcel family.

Sankara Velamuri



Sankara Velamuri worked as a Tax Auditor II in Income Tax Audit. He had worked for the Tax Department since 1981. He was a CPA and had a Ph.D. in chemical engineering and a degree in accounting and auditing. Sankara was born in India and moved to the United States in 1973. Eighteen years ago he married his wife, Vasanta, who works for the New York State Insurance Fund. They lived in Edison, New Jersey, and

would commute to work together every day.

Vasanta describes him as a "kind, honest, friendly and devoted person... who everybody loved." He was well-known for his generosity and dedication to the Indian community. "I was told by friends that he helped more than 400 – 500 families here... everybody used to admire his generosity," says Vasanta. Known to family and close friends as "Sastry," his interests

were widespread and included reading, yoga, and gardening — especially roses. Sankara was a religious and philosophical man who enjoyed reading Hindu scripture (Bhagavadgita) and visiting temples in India and America. He frequently volunteered to assist cultural and other organizations in the Indian community, and generously donated to charities that provide food, medical services, and education to the poor — taking a special interest in organizations that helped indigent and physically handicapped children.

At the office, "he was admired for his intelligence and his sense of humor," says coworker William McClellan. "No one supervised better, did a case better, or liked a good joke better than Sankara." "Sankara was known as our 'guru,'" said Hedda Braun. "He had a philosophy about everything — religion, work, the daily grind." "He was like a big brother to me," recalls coworker Julia Cartagena. "He was always joking and making fun of everything. Sometimes I did not understand his jokes, but I laughed anyway because he was funny."

Vasanta tells us that Sankara was proud to work at the Tax Department and enjoyed his job. "He was very happy with what he was doing," agrees coworker Gobinder Bagga. "He took pride in his work."

Yuk Ping Wong



Yuk Ping Wong was a Tax Auditor I in Corporation Tax Audit and had been an employee of Taxation and Finance since June 2001. She was born in China and moved to the United States in 1975. Friends and coworkers knew her as Winnie. At the time of the attack, Yuk Ping was living with her parents in Brooklyn. She is survived

by her sons, Eddie and Christopher.

Yuk Ping's family was the most important thing in her life. According to her son, Eddie, Yuk Ping was an excellent provider, physically, emotionally, and financially. "Whenever I had a problem, she would always be there to help me. This is also true for my brother and her parents and siblings." A devoted Christian, Yuk Ping was very active with her church, attending weekly services and singing in the church choir.

Yuk Ping went to college after raising her sons. "It was tough," said her sister, Ariane Yuk-Ling Leung. "In Chinese culture, usually people go to school when they're younger. She felt somewhat out of place in the classes." But she kept at it, earning degrees from New York City Technical College and Baruch College. She wanted to pursue her masters degree in the near future.

Her coworkers describe her as extremely polite and very pretty, with a delightful personality. "Winnie worked for me for a short three months, but I could count on her to do any task expeditiously," said her supervisor, Ed Jaeger. "On the afternoon of September 10, we were discussing a case for an upcoming field appointment, and I remember how happy she was, and how she thanked me a thousand times."

She liked her job with Tax and Finance, and found her coworkers very friendly. "She would work long hours, bring the work home to finish, and was looking to stay with the state for a very long time," recalls her son, Eddie.

Ignatius Adanga



Ignatius Adanga left his native Nigeria to live in Liberia and Germany before settling in New York 20 years ago. An employee in the planning department of the Metropolitan Transportation Council in the World Trade Center, he was loved by colleagues for his willingness to lend a helping hand to anyone, and to help new employees adjust to their jobs. An

active family man with a wife and three daughters, Ignatius still found time to become a friend and role model to the son of a co-worker who was a single mother.

Charles Lesperance



Charles Lesperance was a systems analyst for the New York Department of Transportation in the World Trade Center. Charles spent his early childhood in Haiti, then moved to the United States. He earned an M.B.A. from Columbia and was known as a computer wizard. At the time of the Trade Center

attack, Charles was engaged to marry Renee Alexander. Their wedding was scheduled for the Saturday after Thanksgiving. Charles is survived by three daughters.

See-Wong Shum



See-Wong Shum of Westfield, N.J., was an employee of the New York State Department of Taxation and Finance and the New York Metropolitan Transportation Council. Born in Hong Kong, he migrated to the U.S. in the late 80's, leaving behind his years teaching high school biology--his college

major--and being a corrections officer. Between earning an MBA at the State University of New York, Albany, in management information systems, and his job, he traveled to Europe, South America, Mexico, India and other destinations. Globetrotting was just one of See Wong Shum's interests though--he also loved to read books of all kinds: finance, science, politics, religion, mysteries. Shum called his wife Rebecca, whom he wed in 1992, "the glue that held his family together." Their two children, Leon now 21 and Chanel now 18, were the "highlights of their lives."

Remembering the ‘most handsome man on crutches’

By KATE STICKLES



William Valcarcel's family, friends, and coworkers will forever remember his light-headed nature and his humor.

"He would introduce himself as the 'most handsome man on crutches,'" his eldest daughter Lisa Valcarcel-Serrano recalled. "If anybody asked, 'Did you know Bill?' they might say, I'm not sure if I know anybody by that name – but if somebody said, 'Do you know the most handsome man on crutches?' they immediately knew."

Valcarcel, who worked for the Department of Taxation and Finance on the 87th floor of the World Trade Center, had polio and was paraplegic. Despite his physical challenges, he was always ready with a dad joke and was known for his playfulness. Even after his death at the World Trade Center on Sept. 11, 2001, he got the last laugh, in a way.

"One of the bones they identified was his funny bone," his daughter recalled. "Was that his final joke? That's how we took it."

At a memorial service, the Valcarcel family was struck by how many friends, family, and colleagues came to pay tribute to their father.

"It was standing room only, and the church was huge," Valcarcel-Serrano said. "Some had come in a bus and that has always stuck with our family. We always appreciated them for doing that and being there for our family. Some never knew my dad, they came to show the family support."

In the turmoil following the attack, the Valcarcel family found themselves in limbo with no death certificate to show as they tried to submit the reams of paperwork that follow a death.

"It was an unprecedented time," Valcarcel-Serrano said. "No one knew what to do. He had some kind of life insurance through the union, and we met with many people who walked us through all of it. I never felt abandoned by anyone. I truly believe that. If we hit a roadblock, they helped guide us in the direction we needed. That went on for several years."

Valcarcel's dedication to the people of New York and his union values passed down to his eldest daughter. He was a PEF member at one point but worked as a bureau head at the time of his death.

"I wanted to follow my dad into public service," she said. "I work for Social Security. When you go into public service, you have to do the oath. I remember calling my mom crying and saying to her, 'I'm stepping in dad's shoes.'"

At orientation, remembering her father's union, she joined AFGE, the American Federation of Government Employees, and now serves as a steward.

"It wasn't until the 9/11 ceremony that they explained the union was under SEIU, and it hit me a little – we are part of the same union," Valcarcel-Serrano said. "It all matched up."

— WE WILL — NEVER FORGET

In 2002, PEF held a special ceremony to dedicate a memorial and garden at PEF Headquarters in Latham, N.Y., to the members who died on 9/11, and workers who lost their lives working for New York State prior to the 9/11 attacks. Nearly 300 guests attended, including family, co-workers, agency commissioners, PEF Staff, members and state and local legislators.

AFT Executive Vice President Nat LaCour praised PEF for its work in making sure members had a place to reflect following the tragedy.

“If there is one thing we can do to honor the memory of these brave workers, it is to express our solidarity with them” said then-PEF President Roger Benson.

“We will not forget and we will not permit our elected leaders to forget our members who made the ultimate sacrifice of New York State.”

Every year since PEF has held an anniversary ceremony at the memorial to remember the members who died on Sept. 11, 2001.

— 25 YEAR — ANNIVERSARY



2006



2007



2008



2010



2011



2012



2013



2014



2015



2016



2017



2018



2019



2020



2021



2022



2023



2024



2025



2026

— 25 YEAR —
ANNIVERSARY

9/11

— WE WILL —
NEVER FORGET

