economic projections as to what kind of patronage they could expect during the six months of the fair and then what would happen thereafter. A number of the projections showed that 50% of projected revenue would all come in the six months of the World's Fair. So we decided to take that case to the IRS and we were able to convince the IRS that our projections were at least plausible and they gave us a 50% depreciation rate.

Q So a two year useful life? And it is still there today.

A Still there today, I am looking out my window at it, and it is still attracting lots of people.

Q Looking back at your career and looking at the state of law today, what advice can you give to young tax lawyers looking to build their tax practices today?

A Well, first I would give one bit of advice to young tax lawyers, or tax lawyer wannabes. It is the same as I gave them years ago and that is if you really want to get into it and get into it relatively fast, get an LL.M. I think that once I decided to become a tax lawyer, that was the best thing I did for myself. And now there are quite a few programs. At the time I did it, I think there was just NYU and Boston if I recall correctly. We now have a program here at University of Washington, a Master's program. I just think that is the best way to start. The next is pick the specialty because I do not think one is going to be a generalist, it is very difficult to do it. So think about what area of tax law you really want to get into and then pursue it. And getting into public service not only does good for the community but gets you out meeting more people and helps you build a practice that way. ■

EDITOR'S NOTE: *NewsQuarterly* welcomes correspondence from readers, both letters to the editor and article-length commentary.

To the Editor:

I have just finished reading your interview with Mel Thomas in the Summer 2009 issue of the *NewsQuarterly*.

I am extremely fortunate to have had the privilege of working with Mel at various times over the past 24 years. Mel's retirement is a loss to the tax system. Not only did he dedicate his career to making that system as good as it could be, but he was also a great guy to work with. He was smart, funny, and extremely patient with uppity young tax lawyers who thought they knew a lot more than they did (including me at the top of the list).

I always felt that Mel was greatly misunderstood. Many industries and interest groups viewed him as their bête noir. I would often hear something like "If we could just get around Mel …" Those who worked with him, and came to understand why he approached issues the way he did, realized that it was more likely that the proposal under consideration simply had too many flaws to be ready for prime time. Mel simply pointed those flaws out, or asked questions which brought them to light, and the result became inevitable. But, human nature being what it is, it was easier to blame Mel than admit their proposal was weak. Mel seemed to just laugh it off, although I can't help but believe it frustrated him a bit.

I hope I speak for everyone in the tax community when I wish Mel all the best in the future.

Gregory F. Jenner, Member, Stoel Rives LLP, Minneapolis, MN. ■