



letters to the editor

A Surfeit of Sheppardisms?

To the Editor:

I always read with interest articles authored by Lee Sheppard. Although I often disagree with her substantive points (and have done so in writing from time to time), I enjoy her viewpoint and wit. Despite her sometimes off-the-wall views, I think Lee Sheppard makes dry tax topics quite vibrant, and is a bright star in Tax Analysts' firmament.

I like clever references as much as anyone. But lately I'm reading many paragraphs of Lee Sheppardisms before I can even discern her subject. Her article "Should We Expand Partnership Nonrecognition Exchanges?" *Tax Notes*, Mar. 4, 2002, p. 1086, weaves in references to the punk rock band The Dead Kennedys, to Cambodia's Khmer Rouge killing fields, landmines, then "legal landmines," then her subject. In her "Corn-

Fed Safe Harbor Leasing," *Tax Notes*, Feb. 25, 2002, p. 947, she devotes an entire column to a diatribe against suburbs (quite vehement here, Lee), jumps to farms and farming, segueing into manure of various types (even human), then "dog poop on New York sidewalks," and eventually, into safe harbor leasing.

I read all these items with interest. But lately I'm wondering: Isn't Lee Sheppard getting just a bit far afield, even for Lee Sheppard?

Very truly yours,

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