

Laying down the blue book blues may not be taxing

By LAWRENCE SAVELL

Dear Professor Rosenstein:

Let me begin by thanking you very much for the insight, enthusiasm and energy you clearly put into your teaching of Introductory Taxation this semester. It was very obvious to me that you enjoy this course, and that you make an extra effort to reach out to all the students in your class, to ensure that they understand the concepts being presented.

I am looking ahead with a considerable degree of mixed feelings to graduation next week. While it would be a relief to have this three-year and six-digit odyssey behind me, I am a bit apprehensive of the next turns of the road: the bar exam and, finally, actual law practice. I do feel that The Law School has prepared me well for both these challenges, although I suspect perhaps more completely for the former than the latter.

Like many of my classmates who desired to pursue such a path, I was thankfully successful in landing a coveted associate position at a prominent law firm. I appreciate that the prestige and reputation of The Law School significantly helped make it possible for my efforts to translate to such a job, which might during the course of my projected life span actually allow me to pay off at least the majority of my student loans.

From growing up watching rerun episodes of Perry Mason, spending a couple of summers at firms doing primarily litigation work, and, perhaps most significantly, being told throughout my life that I can be difficult to get along with, I plan to be a litigator. Nevertheless, I thought it useful to be exposed to a broad variety of legal disciplines, which is why I picked for my last four credits your Introductory

Taxation course. Given that purpose, I did think it prudent to take the class on a pass-fail basis.

I concede and apologize for the fact that I inordinately focused my efforts this semester on the courses and activities that most directly related to the work I plan to do, in particular the moot court competition and the law clinic. I also confess that I did allocate my energies and time more to those courses that I was talking for a letter grade, although I was convinced that, after seven years of college and grad school, I knew what I needed to do and what kind of exam essays I needed to write to comfortably earn that critical "P." All of this had the unfortunate result of my not always being prepared for your class — and for actually missing class on far too many occasions.

What I obviously regret most was

furiously with their originally sharpened pencils and pounding relentlessly the keys of their trusty calculators.

Mine is the only head that is not looking down.

Knowing that passing this course would provide the last credits I needed for what I believed to be the technicality of graduation, I had prepared for it with no less (and arguably even a bit more) rigor than I had for other classes I have taken with such a grading option. I was prepared to discuss eloquently the nature of tax law, and the positive and critical public and social policies that often (but not always, regrettably) underlie it. For each of the concepts you taught, I had come up with what I thought were compelling examples of the arguments and implications on both sides, and airtight analysis to support the

me. Preparation is (usually) rewarded with success, and failure to prepare adequately is (usually) met with the array of sanctions designed to deter such behavior from occurring again in those that are properly fearful.

I cannot begin to imagine (although I of course am) how my family, and my friends, will react to my getting a failing grade and not graduating. I've recklessly let down those who care about me — those who have sacrificed to give me opportunities that they were not given, those who encouraged me and who looked forward to rejoicing in my having succeeded. And even if they are charitable, I have no delusions that my law firm (or any law firm) would be.

How could I have been so stupid? I think of the fallen trapeze artist in the Judy Collins song, "Send In The Clowns," and ask myself how I could have lost my balance this late in my academic career, literally when the bar is in sight.

Finally, I do thank you for reading this, if indeed you have (surely many in your position would have stopped and slapped on the "F" pages ago). I'm not sure I could have made it through these four hours without writing something, without being able to concentrate on something other than trying to work up the courage to leave this room early, perhaps four hours early.

I suspect that this letter (or whatever it is; it surely is not the answers to the questions you have asked) at this point may be more for me as an exercise in self-flagellation and self-analysis than it will be for you in making any decision other than the expected one. But at least my exam booklet is not blank. I can for the moment join my classmates who are now rising to hand in their calculation-filled volumes, all of whom appear to be smiling, presumably through some combination of glee and relief. I obviously feel neither. I feel only emptiness.

*Sincerely yours,
Nicholas Bennett*

Failure to prepare adequately is (usually) met with the array of sanctions designed to deter such behavior from occurring again in those that are properly fearful.

missing your last week of classes, including the class in which you apparently advised that the final exam, which was placed before me over an hour ago and remains untouched, would be not an essay exam, but a computation exam requiring specific numerical calculations with particular results.

I have often heard people speak or write of time standing still, but I have never experienced or fully understood that concept until this moment. But I am experiencing and understanding it incredibly well now. As I look around this massive exam room (temporarily renamed during testing periods to emphasize it is no longer a classroom where knowledge could be obtained), with its cathedral-like ceilings and windows, I see scores of my classmates scribbling

conclusions I had reached about them.

But these efforts are of no moment now. No examples, reasoning or creativity can guide my pen (in my ignorance, I didn't even bring a pencil) to generate the supportive calculations and magical final numbers you seek. I am at sea, with (pursuant to your direction, also apparently issued during those last classes, and abruptly enforced upon my arrival in this room) no treatise, outline (original or commercial), or notebook with which to paddle to safety.

I hear nothing except the sound of my own breathing.

And so I am doing the only thing I can do: I am filling my exam book with this desperate — and knowingly futile — plea for help.

I have no illusions that you will help

Lawrence Savell is an attorney with the New York law firm Chadbourne & Parke LLP.