

April 19, 1972

William Shawn, Editor
New Yorker Magazine, Inc.
25 West 43rd Street
New York, New York, 10036

Dear Sir:

Reference: Lasser, Your Income Tax, 1972, page 157. Section on
Casualty Losses you Cannot Deduct.

Bonafide non-deductible casualty losses include these serious
happenings:

- Dry well
- Moth damage
- Dry rot damage
- Termite damage
- Dutch elm disease
- Loss of a valuable dog which strayed.

But there suddenly appears in this long list of horrors, the
following non-deductible item:

Death of a saddle horse after eating a silk hat!

Sincerely,

Henry Blackburn, M.D.

HB/rs