BARRY MASTELLER

Magellan, 2013 Mixed Media and Oil on Canvas, 72 x 66 in



JEANNE WAGNER

Useful Life At the tax depreciation seminar

The depreciable life of a parking garage is fifteen, unless its roof is the floor of the building above it, in which case it's thirty-nine. Office furniture is seven, the stove five and the fax machine five. But if a machine has its wires embedded in the wall behind it so they ease through the wall like veins, we might consider that wall part of the machine, thus five, as if there's a contagion here, a life-changing symbiosis, one function conspiring with the other, because they're too close to be segregated, like the heart feeding its blue canals, or the way the lungs recycle our breath, breath—intangible, and therefore amortized, whereas eyes, attached by a nerve, can be pulled out from the skull like a stove from the wall, though somehow vision seems to take place outside the body, as if eyes are really windows of the soul-windows, thirty-nine, but twenty-seven and a half if residential. Which makes sense because some days we're an office, some days a home, but this moment I'm looking out the window, distracted by a bee working a cherry blossom as it wobbles in the March wind. Ah, working—that tree is an office—thirty-nine, and those bees the nuns called soulless machines are five years, like all soulless machines—but look at the way the bee moves her body, synchronizing with the tremble of the blossom as it shakes from a wind that soon will tear each white bud from its branch just as I will leave from a garage whose roof is both roof and floor. There is nothing that does not connect and so sustain. I feel my hand raising up. How many years, I ask, is the wind?

Jeanne Wagner's poems have appeared in *Cincinnati Review*, *Alaska Quarterly Review*, and *American Life in Poetry*. She is on the editorial board of *California Quarterly*. Her most recent book, *In the Body of Our Lives*, was released by Sixteen Rivers Press in 2011.