UNITED STATES TAX COURT WASHINGTON, D.C.

June 17, 2003

PRESS RELEASE

Chief Judge Thomas B. Wells announced that Diane L. Kroupa, of Plymouth, Minnesota, took the oath of office on Friday, June 13, 2003, as a Judge of the United States Tax Court. Judge Kroupa was appointed by President Bush to the Tax Court for a 15-year term to succeed Judge Robert P. Ruwe who assumed senior status.

Prior to her appointment, Judge Kroupa had 22 years of tax experience. Judge Kroupa was in private practice for 12 years in Minneapolis most recently with Faegre & Benson LLP, and was a Minnesota Tax Court Judge for 6 years and was the Chief Judge for over 2 years. Judge Kroupa began her tax career in Washington, D.C. in the Office of Chief Counsel, Legislation & Regulations Division, Treasury Department and was a law clerk for the Honorable Joel Gerber at the United States Tax Court.

Judge Kroupa received her Juris Doctor degree from the University of South Dakota and she received her Bachelor of Science in the Foreign Service degree from Georgetown University.

Judge Kroupa is married to Bob Fackler. They have two daughters, Erin and Sara.