UNITED STATES TAX COURT WASHINGTON, D.C. 20217

February 16, 2007

PRESS RELEASE

Chief Judge John O. Colvin announced today that the United States Tax Court has proposed an amendment to its Rules of Practice and Procedure to include District of Columbia Emancipation Day, April 16, as a legal holiday for purposes of computing time as provided in Rule 25. The proposed amendment is contained in the Notice attached to this press release and is available at the Tax Court's Web site at www.ustaxcourt.gov.

The Tax Court invites public comment on the proposed amendment. Written comments must be received by March 15, 2007. Comments must be addressed to:

Robert R. Di Trolio Clerk of the Court U.S. Tax Court 400 Second Street, N.W., Room 111 Washington, D.C. 20217