

**UNITED STATES TAX COURT**  
**WASHINGTON, D.C.**  
**June 23, 2004**

**PRESS RELEASE**

Senior Judge Charles E. Clapp, II, of the United States Tax Court, died peacefully at his home in Duxbury, Massachusetts, on Wednesday, June 16, 2004, after a long illness.

Judge Clapp was appointed to the Tax Court by President Reagan in 1983. He formally retired on December 26, 1993, but continued to serve as a Senior Judge until March 31, 1998.

Judge Clapp was born in Newton, Massachusetts, on December 25, 1923. He attended public schools in Dedham, Massachusetts, and Deerfield Academy, Deerfield, Massachusetts. He received the B.A. degree from Williams College, where he was a member of the Class of 1945. He received the LL.B. degree from the Harvard Law School in 1949. He was admitted to the Massachusetts Bar in 1949, the Rhode Island Bar in 1956, and the Florida Bar in 1982.

Judge Clapp served as an officer in the U.S. Navy on active duty in the Pacific Theater during World War II, and later in the Korean War. He retired with the rank of Lieutenant in 1953. He practiced law in Boston with the firm of Richardson, Wolcott, Tyler, and Fassett until he was recalled to active service in the Navy in 1950. He served in the Korean War from 1950 to 1952. From 1952 to 1955 he was an attorney-adviser to Tax Court Judge J. Edgar Murdock in Washington, D.C. In 1955, he joined the law firm of Edwards and Angell in Providence, Rhode Island, became a member of the firm in 1959, and later was Senior Tax Partner.

Judge Clapp was a member of the American, Rhode Island, and Florida Bar Associations. He was a member of the Executive Committee of the Federal Tax Institute of New England; Co-founder of the Federal Tax Forum of Rhode Island; and a member of the Advisory Committee, University of Rhode Island Institute on Federal Taxation. His civic activities included the United Way Board and campaign; past President of Narragansett Council, Boy Scouts of America; and past President of Barrington, Rhode Island, Town Council.

Judge Clapp is survived by his wife, Elinor Jones Clapp, whom he married in 1951, seven children and 14 grandchildren.

A Memorial Service will be held Friday, June 25, at Noon in St. John the Evangelist Episcopal Church in Duxbury.