

EXHIBIT L

CINCINNATI OH 45999-0021

71836086645481508145

In reply refer to: 0283138518
May 26, 2010 LTR 105C E1
Redacted 000000 52 0
00001499
BODC: SB

THEA C SPYER ESTATE
EDITH S WINDSOR
% SONNENSCHN NATH & ROSENTHAL
Redacted
NEW YORK NY 10011

CERTIFIED MAIL

Taxpayer Identification Number: Redacted
Kind of Tax: Estate
Amount of Claim : \$ 363,053.00

Date of Claim(s) Received: Apr. 11, 2010
Tax Period : Feb. 05, 2009

WE COULDN'T ALLOW YOUR CLAIM

Dear Taxpayer:

WHY WE'RE SENDING YOU THIS LETTER

This letter is your notice that we've disallowed your claim for credit for the period shown above.

WHY WE CANNOT ALLOW YOUR CLAIM

We have considered your refund claim along with the legal arguments contained in the 843 and in the Disclosure Statement. Please see attachment for explanation for the disallowance.

IF YOU DISAGREE

You have the right to appeal our decision to disallow your claim. You may represent yourself before Appeals. You may have an attorney, certified public accountant, or person enrolled to practice before the Internal Revenue Service represent you. To have someone represent you, attach Form 2848, Power of Attorney and Declaration of Representative, (or similar written power of attorney) to your written statement. If we do not hear from you within 30 days from the date of this letter, we will process your case without further action.

You may request a small dollar case appeal for a disallowed claim that is not more than \$25,000 or prepare a formal protest for a disallowed claim over \$25,000.

To request a small dollar case appeal for a claim, do the following:

1. State that you want to appeal.

THEA C SPYER ESTATE
EDITH S WINDSOR
% SONNENSCHN NATH & ROSENTHAL
Redacted
NEW YORK NY 10011

2. List the disallowed items you disagree with and why you don't agree with each item.
3. Provide your name, address, taxpayer identification number, daytime telephone number, and a copy of this letter.
4. Mail your appeal request to the address shown on this letter.

To prepare a formal protest, do the following:

1. Prepare a written statement that you want to appeal the disallowance to the Appeals Office.
2. Provide your name, address, taxpayer identification number, a daytime telephone number, and a copy of this letter. Show the tax periods or years and disallowed items you disagree with and why you don't agree with each item.
3. Include a detailed statement of facts with names, amounts, locations, etc. to support your reasons for disputing the disallowance.
4. If you know the particular law or authority that supports your position, you should inform us of that law or authority. Please include a legal citation to assist in the appeals process that supports your claim, if applicable.
5. Sign the statement below and include it with your written appeal. If your authorized representative prepares the request for an appeal, he/she must sign the statement and include it with the appeal.
6. Mail your written formal protest to the address shown on this letter.

STATEMENT BY INDIVIDUALS OR SOLE PROPRIETORS

"Under penalties of perjury, I declare that the facts present on my written appeal are, to the best of my knowledge and belief, true, correct, and complete."

_____ Signature	_____ Date
_____ Spouse's Signature, if a Joint Return	_____ Date

STATEMENT BY ATTORNEY, ENROLLED AGENT OR CERTIFIED PUBLIC ACCOUNTANT

"Under penalty of perjury, I declare that I prepared the written statement and accompanying documents. To the best of my knowledge the protest and accompanying documents are true and correct."

0283138518
May 26, 2010 LTR 105C E1
Redacted 000000 52 0
00001501

THEA C SPYER ESTATE
EDITH S WINDSOR
% SONNENSCHN NATH & ROSENTHAL
Redacted
NEW YORK NY 10011

Signature of Representative

Enrollment Number Date

If you do not agree with our decision, you may file suit to recover tax, penalties, or other amounts, with the United States District Court having jurisdiction or with the United States Claims Court. These courts are part of the judiciary branch of the federal government and have no connection with the Internal Revenue Service.

The law permits you to do this within 2 years from the date of this letter. If you decide to appeal our decision first, the 2-year period still begins from the date of this letter. However, if you signed an agreement that waived your right to the notice of disallowance (Form 2297), the period for filing suit begins on the date you filed the waiver.

If you need forms, schedules or publications to respond to this letter, you can obtain them by visiting the IRS website at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

HOW TO CONTACT US

If you have any questions, please call us toll free at 1-866-699-4083.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

A copy of this letter and any referenced enclosures have been forwarded to your authorized representative(s).

0283138518
May 26, 2010 LTR 105C E1
Redacted 000000 52 0
00001502

THEA C SPYER ESTATE
EDITH S WINDSOR
% SONNENSCHN NATH & ROSENTHAL
Redacted
NEW YORK NY 10011

Sincerely yours,

R. A. Mitchell

R.A. Mitchell, Director
Campus Compliance, Cincinnati

Enclosure(s):
Publication 1
Attachment Sheet



7183 6086 6454 8150 8145

THEA C SPYER ESTATE
EDITH S WINDSOR
% SONNENSCHN NATH & ROSENTHAL
Redacted
NEW YORK NY 10011

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

Redacted



The IRS address must appear in the window.
0283138518

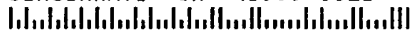
BODCD-SB

Use for payments

Letter Number: LTR01050
Letter Date : 2010-05-26
Tax Period : 000000

Redacted

INTERNAL REVENUE SERVICE

CINCINNATI OH 45999-0021


THEA C SPYER ESTATE
EDITH S WINDSOR
% SONNENSCHN NATH & ROSENTHAL
Redacted
NEW YORK NY 10011

Redacted PR SPYE 52 0 000000 670 000000000000

Attachment to Letter**FULL DISALLOWANCE****Claimant Name: THEA C SPYER ESTATE****Period of Claim: 02-05-2009****We are unable to process your Form 843, Claim for Refund and Request for Abatement, because of the following reason(s) listed below:**

We have considered your refund claim along with the legal arguments contained in the 843 and in the Disclosure Statement. You have asserted that the marital deduction, which is the sole issue of your refund claim, is authorized because the decedent was lawfully married at the time of her death and because she bequeathed the Schedule M property to her spouse. Since both spouses were women, you assert that DOMA violates the United States Constitution by defining "marriage" to mean only a legal union between one man and one woman. Therefore, your conclusion is that IRC Section 2056 should be available to the decedent since, but for the fact that both spouses were of the same sex, the conditions required by Section 2056 have been met.

The IRS is an administrative agency rather than a court of law. As such, it must interpret and apply existing federal laws with no authority to determine whether any of such existing laws violate the United States Constitution. Since a determination regarding the constitutionality of a federal law is within the province of the courts, we must consider the facts of your claim without regard to the merits of your constitutional challenge. Therefore, we must consider and apply the provisions of both DOMA and Section 2056. Since both spouses were women and since under DOMA "...the words 'spouse' refers only to a person of the opposite sex who is a husband or a wife.", Section 2056 is inapplicable because the surviving spouse is not a spouse as defined by DOMA. We must, therefore, disallow your refund claim.

TOTAL P.02