

**EXHIBIT G**

AGREEMENT dated Oct 27, 1999 between THEA C. SPYER, of New York, New York (herein called the settlor), and said THEA C. SPYER and EDITH S. WINDSOR, of New York, New York (herein called the trustees).

The settlor hereby assigns and transfers and herewith delivers to the trustees the sum of \$10, and the trustees, for themselves and their successors, hereby acknowledge receipt of such sum and agree to deal with such sum and such other property as may be added thereto (such sum and any such additional property from time to time held hereunder being herein collectively called the trust estate) in trust as hereinafter provided.

#### ARTICLE I

##### Trust for the Benefit of the Settlor

During the life of the settlor, the trustees shall hold the trust estate as the principal of a separate trust for the sole benefit of the settlor during her life (herein called TCS REVOCABLE TRUST), shall invest and reinvest such principal, add to it the net income therefrom and pay to the settlor so much of such principal as she shall request or as the trustees, in their absolute discretion, deem necessary or advisable in order to provide for the support and happiness of the settlor. On the death of the settlor, the trustees shall deal with the then remaining principal of such trust as hereinafter provided.

ARTICLE II

Estate Charges and Apportionment Thereof

(A) For purposes of this Agreement, the term "Estate Charges" shall mean (i) the funeral expenses of the settlor, (ii) her debts, (iii) any expenses of administering her estate, (iv) all estate, inheritance and succession taxes (including any interest and penalties relative thereto but excluding any generation skipping tax on direct skips) which shall be payable by reason of the settlor's death with respect to all property passing under this Agreement and the settlor's will, but not with respect to any other property and (v) all specific and general bequests and devises made by this Agreement and the settlor's will.

(B) The settlor anticipates that at the time of her death all of the property which she will own, or in which she will be beneficially interested, will be held in trust under this Agreement. Accordingly, the trustees are hereby directed, anything in any other Article hereof to the contrary notwithstanding, following the death of the settlor, to pay all of her Estate Charges from the trust estate.

(C) All amounts which the trustees shall pay pursuant to the provisions of this Article shall be paid as if they were expenses of administration, and none of such amounts shall, to any extent, be apportioned against the interest of any beneficiary under this Agreement.

ARTICLE III

Dispositions Following the Death of the Settlor

(A) After payment of Estate Charges the trustees shall deal with the then remaining trust estate as hereinafter in this Article provided.

(B) If the settlor's dear friend, EDITH S. WINDSOR (herein called Edie), shall survive her, the trustees shall distribute the then remaining trust estate to the trustees of the ESW Revocable Trust under an agreement dated the same day as this Agreement or, if such trust shall not then be in existence, to Edie.

(C) If Edie shall not survive the settlor, the trustees shall, in their absolute discretion, sell any items of tangible personal property held hereunder and add the proceeds of sale to the trust estate or donate any items of such property to charity or abandon any such items they deem of little value.

(D) If Edie shall not survive the settlor, the trustees shall distribute the sum of Fifty Thousand Dollars (\$50,000) to each of the following friends of the settlor as follows:

(1) SUNNIE FREEMAN, if she shall survive the settlor or, if she shall not survive the settlor, to her descendants who shall survive the settlor, in equal subshares per stirpes;

(2) AMANDA BETH RIEDER, if she shall survive the settlor or, if she shall not survive the settlor, to her descendants who shall survive the settlor, in equal subshares per stirpes;

(3) LAURA BERNAY, if she shall survive the settlor; and

(4) BEATRICE LAUREL, if she shall survive the settlor.

(E) If Edie shall not survive the settlor, the trustees shall distribute the sum of Twenty Thousand Dollars (\$20,000) to each of the following friends of the settlor as follows:

(1) DALIA ZELMANOVICH and JUDITH WINKLER, in equal shares if both of them shall survive the settlor, or all to the survivor of them if only one of them shall survive the settlor;

(2) ORIT MARGOLITE and ILANA GREIR, in equal shares if both of them shall survive the settlor, or all to the survivor of them if only one of them shall survive the settlor;

(3) BOB LAWRENCE and KATHY LAWRENCE, in equal shares if both of them shall survive the settlor, or all to the survivor of them if only one of them shall survive the settlor;

(4) DONNA COUSINEAU, if she shall survive the settlor; and

(5) AGNES MASIEH, if she shall survive the settlor.

(F) If Edie shall not survive the settlor, the trustees shall hold the trust estate remaining after making the foregoing dispositions (hereinafter referred to as the "trust fund") in trust exclusively for charitable, scientific and educational purposes set forth in, and in accordance with, the provisions of Sections 501(c)(3) and 2055 of the Internal Revenue Code of 1986, as amended (the "Code").

(1) The trustees shall invest and reinvest the trust fund as the principal of a trust, to be named THE EDIE WINDSOR AND THEA SPYER FOUNDATION. The trustees shall collect the income therefrom and, until the termination of such trust, shall distribute from time to time during each year so much of the principal and income of the trust, including all, as the trustees, in their absolute discretion, shall determine, provided that the trustees shall distribute the income of the trust for each taxable year in such manner as not to subject the trust to tax under Section 4942 of the Code. Any income not so distributed shall be added to the principal of such trust.

(2) The trustees shall make the distributions provided for in paragraph (1) of this Subdivision (F) solely to such one or more "Qualified Charities" selected by the trustees in their discretion. It is the settlor's desire that distributions be made to lesbian-oriented and supportive charitable organizations. Such organizations might include Sage, OLOC, In the Life, Lambda Legal Defense, Lesbian Herstory Archives and other "Qualified Charities" that may be established in the future.

(3) The trustees are authorized to terminate the trust hereunder at any time without further accountability to anyone, provided that the then remaining principal of such trust and any undistributed income shall be distributed to such one or more "Qualified Charities" which agree to establish a permanent endowment to be called "The Edie Windsor & Thea Spyer Fund", and in such shares, as the trustees in their absolute discretion select. Without imposing any legal obligation on them, the settlor suggests that such organizations be lesbian-oriented and supportive and that the trustees terminate the trust at any time when the trust fund shall have a value of less than \$250,000.

(4) The trust hereunder is intended to qualify as a charitable trust which is exempt from taxation under Section 501(c)(3) of the Code. Notwithstanding any other provisions of this agreement, the trustees are subject to the following administrative provisions:

(a) The trustees shall not engage in any act of self-dealing as defined in Section 4941(d) of the Code, or make any taxable expenditures as defined in Section 4945(d) of the Code.

(b) The trustees shall not retain any excess business holdings as defined in Section 4943(c) of the Code, nor make any investments which would subject the trust to tax under Section 4944 of the Code.

(5) The trustees may amend the trust in any way that from time to time may be necessary or desirable, but not in any way that would cause the income therefrom to cease to be exempt from federal and state income taxation, and may amend it in any way that may be required in order to obtain a ruling that the trust is an exempt organization under Section 501(c)(3) of the Code (or any similar provision) from the date of its inception. Any such amendment shall be by an instrument in writing signed by the trustees.

(6) The trustees may form a corporation in any jurisdiction which is an exempt organization under Section 501(c)(3) of the Code (or any similar provision) and distribute all or part of the assets of the trust to such corporation.

(G) As used herein, a "Qualified Charity" shall be a corporation, trust or community chest, fund or foundation which at the time of distribution is an organization described in and organized and operated exclusively for the purposes described in Section 501(c)(3) and 2055 of the Code, a bequest to which would be deductible under Section 2055 of the Code if made by the will of a citizen or resident of the United States.

ARTICLE IV

Simultaneous Death

(A) It there shall be any appreciable uncertainty as to the order of the deaths of the settlor and Edie, the settlor directs that for all purposes of this Agreement, Edie shall be conclusively presumed to have survived the settlor.

(B) If any other beneficiary under this Agreement shall die simultaneously with the settlor or in such circumstances as to render it impossible to determine who predeceased the other, the settlor directs that she shall be deemed to have survived such beneficiary and that the provisions of this Agreement shall be construed upon that assumption.

ARTICLE V

Miscellaneous Powers of Trustees

In addition to, and without in any way limiting, any powers or authority which the trustees would have in the absence of this Article, the trustees are hereby authorized, subject to the provisions of Article III hereof, from time to time and in their absolute discretion, and until distribution of all funds held by them:

(1) to retain, and invest and reinvest in any property, including real property located in the United States or in any foreign country, stocks of any class, secured or unsecured obligations, certificates of deposit, interests in investment trusts, discretionary common trust funds and mutual funds, all without regard to diversification and without regard for any law prescribing or limiting the investment powers of fiduciaries;



(2) to sell, at public or private sale and for cash or on credit, with or without security, to exchange, to grant options upon, or to abandon or otherwise dispose of, any property upon such terms as the trustees shall deem advisable;

(3) to manage any real property as if the absolute owner thereof, including but not by way of limitation, the power to lease, or grant options to lease, such property for any term or terms, without regard for any limitation imposed by law or for the probable duration of the administration of the trust hereunder, without application to any court, and to enter into any covenants or agreements relating to the property so leased or any improvements which may then or thereafter be erected thereon;

(4) to receive and hold as an addition to the trust estate any property which shall be acceptable to the trustees and which shall be delivered, assigned, devised, bequeathed or otherwise transferred to the trustees by the settlor or by any other person;

(5) to borrow money from any person (including any individual serving in a fiduciary capacity hereunder) for the purpose of buying securities on margin and for such other purposes, as the trustees, in the trustees' absolute discretion deem desirable, and to execute promissory notes or other obligations for amounts so borrowed and to secure the payment of such amounts by a security interest in or mortgage or pledge of any property, upon such terms and conditions as the trustee may determine;

(6) to settle or compromise any claim in favor of or against the fund held hereunder;

(7) to vote in person or by proxy, or to refrain from voting, in respect of any securities, and to enter into any voting trust or similar agreement;

(8) with respect to any securities, to consent or object to any action or nonaction of any corporation, or of the directors, officers or stockholders of any corporation; and to deposit any securities under any reorganization or other agreement or with any committee, depository, agent or trustee, and to pay fees, assessments and expenses relative thereto;

(9) to enter into a partnership as a limited partner for the purpose of investing or carrying on any trade or business;

(10) to employ legal counsel, accountants, investment advisers, brokers and other agents or employees, and to pay to them reasonable compensation and to delegate discretion to any investment adviser;

(11) to register securities in the name of any nominee, with or without indication of the capacity in which the securities shall be held, or to hold securities in bearer form;

(12) to make any payment, division or distribution in kind or in money or partly in each, and in any case in which division or partition of such property into shares or parts is required, to allot specific securities or other property, or an undivided interest therein, to any share or part;

(13) to pay any amount of income or principal which under the provisions of this Agreement could be paid or distributed to any individual under the age of 18 years (a) to such individual notwithstanding his minority, (b) to any person acting in any jurisdiction as guardian of the person or property of such individual, (c) to any person acting in any jurisdiction as custodian for such individual under the Uniform Gifts to Minors Act or any similar statute or (d) to any adult with whom such individual shall reside, in any case without requiring the recipient to qualify in any jurisdiction as donee of a power in trust or in any capacity or to post any bond or other security;

(14) to apply for the benefit of any individual any amount, whether of income or of principal, which under any provisions of this Agreement could be paid directly to him; and

(15) generally to exercise in respect of any property any power which an absolute owner of such property would have.

ARTICLE VI

Other Provisions Regarding Trustees

(A) Any individual in office as trustee of the trust hereunder may at any time resign by delivering an instrument of resignation to the other trustee of such trust then in office.

(B) On the death, resignation or inability to act of both Thea C. Spyer and Edith S. Windsor as trustees, BEATRICE LAUREL and KAREN SAUVIGNE shall become trustees of each trust hereunder. On the death, resignation or inability to act of either of them as trustee, ROCHELLE NUDEL shall become a trustee of each trust hereunder.

(C) At any time the settlor, or if she shall not be living or shall be unable to act, the trustees of any trust then in office hereunder, may appoint any individual as an additional or successor trustee of such trust; provided that there shall not at any time be more than three individuals in office as trustees of any trust hereunder.

(D) The settlor specifically authorizes any one of the trustees, acting alone, with respect to each trust hereunder:

(1) to make purchases and sales of securities for the account of such trust;

(2) to make deposits in any bank, brokerage or investment management account of such trust;

(3) to sign checks drawn on any bank account of such trust;

(4) to make withdrawals from any bank, brokerage or investment management account of such trust;

(5) to requisition checks from any brokerage or investment management account of such trust; and

(6) to perform any other ministerial act relating to the administration of such trust.

(E) During the life of the settlor no trustee hereunder shall be entitled to receive any compensation for acting as trustee except such compensation as shall be agreed upon between such trustee and the settlor. Following the death of the settlor each trustee hereunder shall be entitled, until distribution of the trust estate in accordance with the provisions of this Agreement, to receive such compensation as an executor of a will would be entitled to receive under New York law then in effect as if the trust estate at the settlor's death constituted her probate estate. For service as trustee of The Edie Windsor and Thea Spyer Foundation, each trustee shall be entitled to such compensation as a trustee of a charitable trust would be entitled to receive under New York law from time to time in effect.

(F) No individual acting as trustee of the trust hereunder shall be under any obligation in any jurisdiction to furnish any bond or other security, to file any inventory, or to render any annual or other periodic accounting.

(G) At any time, as used herein the term "trustees" shall mean with relation to any trust hereunder the trustees or trustee of such trust then in office.

ARTICLE VII

Revocability

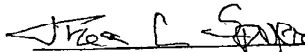
The settlor reserves the right from time to time to amend or revoke the trust created hereunder, in whole or in part or to amend this Agreement by delivering an instrument, signed and acknowledged by her, to the trustees.


ARTICLE VIII


Governing Law

This Agreement and the sum of \$10 are delivered to and accepted by the trustees in the State of New York. The trust created hereunder shall be administered in accordance with the laws of The State of New York and this agreement shall be construed, and the validity and effect of the provisions hereof shall be determined, in accordance with those laws.

IN WITNESS WHEREOF, THEA C. SPYER and EDITH S. WINDSOR have hereunto set their respective hands and seals all as of the date and year first above written.

  
\_\_\_\_\_  
THEA C. SPYER, settlor

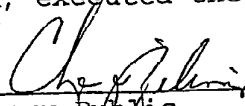
  
\_\_\_\_\_  
THEA C. SPYER, trustee

  
\_\_\_\_\_  
EDITH S. WINDSOR, trustee

85155.002 #123528

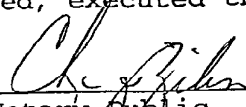
STATE OF NEW YORK )  
COUNTY OF NEW YORK )

On *October 27*, 1999 before me, the undersigned, a Notary Public in and for said State, personally appeared THEA C. SPYER personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity and that by her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

  
\_\_\_\_\_  
Notary Public  
CHERYL J. ZILINYI  
Notary Public, State of New York  
No. 31-4751399  
Qualified in New York County  
Commission Expires August 31, ~~19~~2001

STATE OF NEW YORK )  
COUNTY OF NEW YORK )

On *October 27*, 1999 before me, the undersigned, a Notary Public in and for said State, personally appeared EDITH S. WINDSOR personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity and that by her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

  
\_\_\_\_\_  
Notary Public  
CHERYL J. ZILINYI  
Notary Public, State of New York  
No. 31-4751399  
Qualified in New York County  
Commission Expires August 31, ~~19~~2001

85155.002 #123528

Amendment dated December 8 1999 to Agreement  
dated October 27, 1999 between Thea C. Spyer, as  
settlor, and said Thea C. Spyer and Edith S.  
Windsor, as trustees

WHEREAS:

1. By Article VII of the above described agreement the settlor reserved the right to amend such agreement by delivering an instrument signed and acknowledged by her to the trustees.

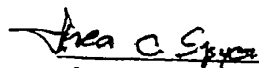
2. The settlor desires to amend such agreement.

NOW THEREFORE:

The settlor hereby amends such agreement by deleting Subdivision (A) of Article IV of such agreement in its entirety and by substituting in the place thereof the following Subdivision (A):

"(A) If there shall be any appreciable uncertainty as to the order of the deaths of the settlor and Edie, the settlor directs that for the purposes of Subdivisions (D) and (E) of Article III hereof but not for the purposes of any other Article hereof, Edie shall be conclusively presumed to have survived the settlor."

IN WITNESS WHEREOF, the settlor has hereunto set her hand and seal the 8 day of December, 1999.

  
\_\_\_\_\_  
Thea C. Spyer, settlor

STATE OF NEW YORK )  
 )  
COUNTY OF NEW YORK )

On December 8, 1999 before me, the undersigned, a Notary Public in and for said State, personally appeared THEA C. SPYER personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity and that by her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

ARRIAL S. COGAN  
Notary Public

ARRIAL S. COGAN  
Notary Public, State of New York  
No. 31-0676958  
Qualified in New York County  
Commission Expires ~~March 22, 2001~~  
7/31/01

The undersigned trustees hereby acknowledge delivery to them of the foregoing amendment dated December 8, 1999.

Date: December 8, 1999

Thea C. Spyer  
Thea C. Spyer, trustee

Edith S. Windsor  
Edith S. Windsor, trustee

85155.001 #135553



COPY

ASSIGNMENT OF INTEREST  
UNDER THE WILL OF JUDITH SPYER

The undersigned THEA C. SPYER hereby transfers and irrevocably assigns all her right, title and interest in the following:

- (i) all property due and not distributed to her from the estate of Judith Spyer, including any commissions due to her in her capacity as executor; and
- (ii) all accrued and undistributed income at her death and all other claims she might have with respect to the trust under Article Fourth (B) of the will of Judith Spyer

to Thea C. Spyer and Edith S. Windsor, as trustees of the TCS Revocable Trust under an agreement dated October 27, 1999.

IN WITNESS WHEREOF, Thea C. Spyer has hereunto set her hand and seal this 19 day of November, 1999.

Thea C. Spyer  
Thea C. Spyer

STATE OF NEW YORK )  
  ) )  
COUNTY OF NEW YORK )

SS.:

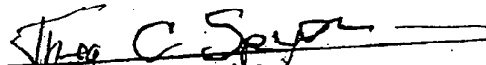
YASMIN SHAIKH  
Notary Public, State of New York  
No. 015H5057216  
Qualified in Richmond County  
Commission Expires March 18, 2000


On the 19 day of November, 1999, before me came Thea C. Spyer, to me known and known to me to be the individual described in, and who executed, the foregoing instrument, and acknowledged to me that she executed the same.

Yasmin Shaikh  
Notary Public

ACCEPTANCE

The undersigned THEA C. SPYER and EDITH S. WINDSOR, as trustees of the TCS Revocable Trust under agreement dated October 27, 1999 hereby accept the foregoing assignment of interests under the will of Judith Spyer this 19<sup>th</sup> day of November, 1999.

  
Thea C. Spyer, trustee

  
Edith S. Windsor, trustee

Second Amendment dated September 7, 2004 to Agreement date October 27, 1999, amended December 8, 1999, between Thea C. Spyer, as settlor, and said Thea C. Spyer and Edith S. Windsor, as Trustees of the TCS REVOCABLE TRUST.

**WHEREAS:**

1. By Article VII of the original agreement the settlor reserved the right to amend such agreement by delivering an instrument signed and acknowledged by her to the trustees.
2. The settlor desires to further amend such agreement .

**NOW THEREFORE:**

I. The settlor hereby amends such agreement by deleting paragraphs (D) and (E) from Article III of such agreement in their entirety and by substituting in place thereof the following paragraphs (D), (E) (F) and (G) and renaming previous paragraphs (F) and (G) as (H) and (I):

(D) If Edie shall not survive me, the sum of One Hundred Thousand Dollars (\$100,000) shall be distributed to each of the following friends of mine as follows:

- 1) To DICK SPYER and HELEN SPYER, in equal shares if both of them shall survive me, or all to the survivor of them. If neither of them shall survive me then to their daughters, PATSY SPYER and GINNY SPYER, in equal shares.
- 2) To ELLEN BIALO and JEANNETTE DOWNS in equal shares if both of them shall survive me, or all to the survivor of them.
- 3) To DEBORAH BUXBAUM and ROCHELLE NUDELL, in equal shares if both of them shall survive me, or all to the survivor of them.
- 4) To KAREN SAUVIGNE and MARTHA STARK, in equal shares if both of them shall survive me, or all to the survivor of them.

(E) If Edie shall not survive me, the sum of Fifty Thousand Dollars (\$50,000) shall be distributed to each of the following friends of mine as follows:

- 1) To SUNNIE FREEMAN if she shall survive me, or to her children, in equal sub-shares per stirpes.
- 2) To AMANDA BETH RIEDER if she shall survive me, or if she shall not survive me to her children in equal sub-shares.

- 3) To PATSY SPYER if she shall survive me, or if she shall not survive me to her heirs in equal sub-shares.
- 4) To GINNY SPYER if she shall survive me, or if she shall not survive me to her children in equal sub-shares
- 5) To BENJAMIN FREEMAN if he shall survive me.
- 6) To MAYA FREEMAN if she shall survive me.

(F) If Edie shall not survive me, the sum of Twenty-Five Thousand Dollars (\$25,000) shall be distributed to each of the following friends of mine as follows:

- 1) To DALIA ZELMANOVICH and JUDITH WINKLER in equal shares if both shall survive me, or all to the survivor of them.
- 2) To ORITE MARGOLITE and ILANA GREIR in equal shares if both shall survive me, or all to the survivor of them.
- 3) To VIRGINIA MOROWEK if she shall survive me.
- 4) To BEATRICE LAUREL if she shall survive me.
- 5) To DONNA COUSINEAU if she shall survive me.

(G) If Edie shall not survive me, the sum of Ten Thousand Dollars (\$10,000) shall be distributed to each of the following friends of mine as follows:

- 1) To AGNES MASIEH if she shall survive me.
- 2) To MARY SHAE if she shall survive me.
- 3) To SUZANNE SHAIR if she shall survive me.
- 4) To JEFFREY SILVERMAN if he shall survive me.
- 5) To BOB LAWRENCE and KATHY LAWRENCE in equal shares if both survive me, or all to the survivor of them. If neither shall survive then to their children, SHARON and MICHAEL in equal shares, if they shall survive me.

(H) If Edie shall not survive the settlor, the trustees shall hold the trust estate remaining after making the foregoing dispositions (hereinafter referred to as the "trust fund") in trust exclusively for charitable, scientific and educational purposes set forth in, and in accordance with, the provisions of Sections 501 © (3) and 2055 of the Internal Revenue Code of 1986, as amended (the "Code").

1. The trustees shall invest and reinvest the trust fund as the principal of a trust, to be named THE EDIE WINDSOR AND THEA SPYER FOUNDATION. The trustees shall collect the income therefrom and, until the termination of such trust, shall distribute from time to time during each year so much of the principal and income of the trust, including all, as the trustees, in their absolute discretion, shall determine, provided that the trustees shall distribute the income of the trust for each taxable year in such manner as not to subject the trust to tax under Section 4942 of the Code. Any income not so distributed shall be added to the principal of such trust.

2. The trustees shall make the distributions provided for in paragraph (1) of this subdivision (H) solely to such one or more "Qualified Charities" selected by the trustees in their discretion. It is the settlor's desire that distributions be made to lesbian-oriented and supportive charitable organizations. Such organizations should include but not limited to Sage, Lambda Legal Defense, National Gay & Lesbian Task Force, New York City GLBT Community Center, Open Meadows, In The Life, Lesbian Herstory Archives and other "Qualified Charities" that may be established in the future.

3. The trustees are authorized to terminate the trust hereunder at any time without further accountability to anyone, provided that the then remaining principal of such trust and any undistributed income shall be distributed to such one or more "Qualified Charities" which agree to establish a permanent endowment to be called "The Edie Windsor & Thea Spyer Marriage Fund", and in such shares, as the trustees in their absolute discretion select. Without imposing any legal obligation on them, the settlor suggests that such organizations be lesbian-oriented and supportive and that the trustees terminate the trust at any time when the trust fund shall have a value of less than \$250,000.

4. The trust hereunder is intended to qualify as a charitable trust which is exempt from taxation under Section 501 © (3) of the Code. Notwithstanding any other provisions of this agreement, the trustees are subject to the following administrative provisions:

(a) The trustees shall not engage in any act of self-dealing as defined in Section 4941 (d) of the Code, or make any taxable expenditures as defined in Section 4945 (d) of the Code.

(b) The trustees shall not retain any excess business holdings as defined in Section 4943 (c) of the Code, nor make any investments which would subject the trust to tax under Section 4944 of the Code.

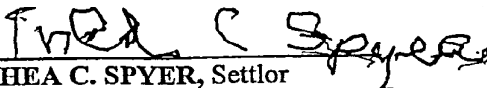
5. The trustees may amend the trust in any way that from time to time may be necessary or desirable, but not in any way that would cause the income therefrom to cease to be exempt from federal and state income taxation, and may amend it in any way that may be required in order to obtain a ruling that the trust is an exempt organization under Section 501 © (3) of the Code (or any similar provisions) from the date of its inception. Any such amendment shall be by an instrument in writing signed by the trustees.

6. The trustees may form a corporation in any jurisdiction which is an exempt organization under Section 501 © (3) of the Code (or any similar provision) and distribute all or part of the assets of the trust to such corporation.

(I) As used herein, a "Qualified Charity" shall be a corporation, trust or community chest, fund or foundation which at the time of distribution is an organization described in an organized and operated exclusively for the purposes described in Section 501 © (3) and 2055 of the Code, a bequest to which would be deductible under Section 2055 of the Code if made by the will of a citizen or resident of the United States.

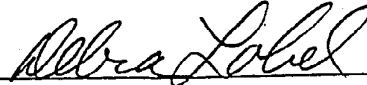
II. The settlor further amends Article VI paragraph (B) of the original agreement by removing BEATRICE LAUREL as a trustee and inserting ELLEN BIALO as trustee.

IN WITNESS WHEREOF, the settlor has hereunto set her hand and seal this 7<sup>th</sup> day of September, 2004.

  
\_\_\_\_\_  
THEA C. SPYER, Settlor

STATE OF NEW YORK )  
COUNTY OF SUFFOLK )

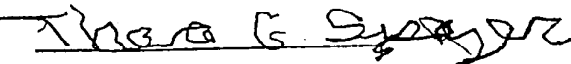
On the 7<sup>th</sup> day of September, 2004 before me, the undersigned, a Notary Public in and for the State, personally appeared THEA C. SPYER personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and she acknowledged to me that she executed the same in her capacity and that by her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

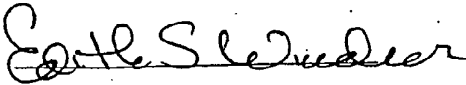
  
Notary Public

DEBRA LOBEL  
NOTARY PUBLIC, STATE OF NEW YORK  
NO. 4740900  
QUALIFIED IN SUFFOLK COUNTY  
COMMISSION EXPIRES NOVEMBER 30, 2005

The undersigned trustees hereby acknowledge delivery to them of the foregoing instrument dated September 7, 2004.

Date: September 7, 2004

  
THEA C. SPYER, trustee

  
EDITH S. WINDSOR, trustee