

EXHIBIT I

Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

(Rev. July 2008) Department of the Treasury Internal Revenue Service

Part I Identification

Decedent's first name and middle initial: Thea C; Decedent's last name: Spyer; Date of death: 02/05/2009; Name of executor: Edith S. Windsor; Name of application filer: Barbara Lynn Pedersen, Esq; Decedent's social security number: Redacted; Address of executor: c/o Sonnenschein Nath & Rosenthal; Estate tax return due date: 11/05/2009; City, state, and ZIP code: New York, NY 10020; Domicile of decedent: New York County, NY 10011; Daytime telephone number: Redacted

Part II Extension of Time To File Form 706, 706-A, 706-D, 706-NA, or 706-QDT (Section 6081)

Automatic Extension

If you are applying for an automatic 6-month extension of time to file: Form 706, check here [X]; Form 706-A, 706-D, 706-NA, or 706-QDT, indicate the form by checking the appropriate box below: [] Form 706-A [] Form 706-D [] Form 706-NA [] Form 706-QDT

Additional Extension

If you are an executor out of the country applying for an extension of time to file in excess of 6 months, check here [] Also you must attach a statement explaining in detail why it is impossible or impractical to file Form 706 by the due date. See the instructions. Enter extension date requested: 05/05/2010

Part III Extension of Time To Pay (Section 6161)

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here [X] and enter "-0-" or other appropriate amount on Part IV, line 3. You must attach an explanation. Enter extension date requested (Not more than 12 months): 05/05/2010

Part IV Payment To Accompany Extension Request

Table with 3 rows: 1 Amount of estate and GST taxes estimated to be due: 520,000; 2 Amount of cash shortage (complete Part III): 0; 3 Balance due (subtract line 2 from line 1) (see instructions): 520,000

Signature and Verification

If filed by executor - Under penalties of perjury, I declare that I am an executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

Executor's signature Title Date

If filed by someone other than the executor - Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by an executor to file this application, and that I am (check box(es) that apply(ies)):

- [X] A member in good standing of the bar of the highest court of (specify jurisdiction) New York; [] A certified public accountant duly qualified to practice in (specify jurisdiction); [] A person enrolled to practice before the Internal Revenue Service; [] A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

Barbara Lynn Pedersen Filer's signature (other than the executor) 10/28/09 Date

For Paperwork Reduction Act Notice, see separate instructions.

Decedent's first name and middle initial Thea C	Decedent's last name Spyer	Decedent's social security number Redacted.
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Part V Notice to Applicant - To be completed by the Internal Revenue Service

The application for extension of time to pay (Part III) is:

Approved _____

Not approved because (see page 3 of the separate instructions for your appeal rights) _____

Other _____

Internal Revenue Service official Name (print) _____ Title (print) _____ Signature: _____	Address _____ _____ _____	Date _____ _____
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ESTATE OF THEA C. SPYER

SSN:Redacted

Application for Extension of Time to
File U.S. Estate Tax Return and/or Pay
U.S. Estate (and Generation-Skipping Transfer) Taxes
(Form 4768)

Extension of Time to Pay

At this time, it is believed that there will be no additional estate tax due. If it is subsequently determined that additional estate tax is owed and payable, a request is hereby made for an extension of time to pay such taxes because the value of all of the Decedent's assets and liabilities is not yet known with reasonable accuracy and, therefore, it is impossible for the Estate to file an accurate estate tax return or to calculate the actual tax due.

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