

Form of Adherence Letter

March 27, 2009

International Swaps and Derivatives Association, Inc.

Send to: hardwiring@isda.org

Dear Ladies and Gentlemen,

2009 ISDA Credit Derivatives Determinations Committees and Auction Settlement CDS Protocol - Adherence

The purpose of this letter is to confirm our adherence to the 2009 ISDA Credit Derivatives Determinations Committees and Auction Settlement CDS Protocol as published by the International Swaps and Derivatives Association, Inc. on March 12, 2009 (the **Protocol**). This letter constitutes an Adherence Letter as referred to in the Protocol. The definitions and provisions contained in the Protocol are incorporated into this Adherence Letter, which will supplement and form part of each Protocol Covered Transaction (now or in the future) entered into between us and each other Adhering Party.

1. Specified Terms

The amendments in Schedule 1 of the Protocol shall apply to Protocol Covered Transactions to which we are a party in accordance with the terms of the Protocol.

2. Appointment as Agent and Release

We hereby appoint ISDA as our agent for the limited purposes of the Protocol and accordingly we waive any rights and hereby release ISDA from any claims, actions or causes of action whatsoever (whether in contract, tort or otherwise) arising out of or in any way relating to this Adherence Letter or our adherence to the Protocol or any actions contemplated as being required by ISDA.

3. DTCC Account Number

For purposes of electronic matching and counterparty recognition, our DTCC Account Number is as follows, but you understand and agree that our failure to provide any such details pursuant to this Adherence Letter will not affect the legal validity and binding nature of the Protocol with respect to us:

DTCC Account Number: See the attached Exhibit A

International Swaps and Derivatives Association, Inc.

Send to: hardwiring@isda.org

April 1, 2009

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4. Contact Details

Our contact details for purposes of this Adherence Letter are:

Name: Armand Aponte, Vice President and Counsel

Address: 230 Park Avenue, 15th Floor

New York, NY 10169

Telephone: 212-309-1777

Fax: 212-309-8517

E-mail: Armand.Aponte@inginvestment.com

We consent to the publication of a conformed copy of this letter by ISDA and to the disclosure by ISDA of the contents of this letter.

Yours faithfully,

ING Investment Management Co., as Agent for the funds listed on Exhibit A and in the relevant Master Agreement between it and another Adhering Party.

By: Jim Fink

Name: Jim Fink

Title: Senior Vice President

Exhibit A

DTCC No.	Fund Name
N/A	BP Master Trust Employee Pension Plans
N/A	Farmers Group, Inc. Employee's Pension Plan
00008P42	ING Americas Retirement Plan
N/A	National Fuel Gas Company Retirement Plan
N/A	Quebecor World (USA) Inc.
0000991L	SEI Institutional International Trust, Emerging Market Debt Fund
00008P67	SEI Institutional Investments Trust, Emerging Market Debt Fund
00008P67	SEI Institutional Investments Trust, SEI Core Fixed Income Fund
0000L587	The Walt Disney Company Retirement Plan Master Trust