

Foor, Jeffrey A.

From: Foor, Jeffrey A.
Sent: Friday, February 12, 2010 5:42 PM
To: 'Okoroegbe, Chris'
Subject: RE: ING Variable Portfolios Inc.

ING Variable Portfolios Inc. 14A, 811-07651

Comments

1. Please provide in your response letter the reasoning for selecting the bond portfolio (as opposed to a money market portfolio) as the default for money left in the liquidating portfolio. Also, please state if a money market fund is available in the variable contracts or plans offering the portfolio?
2. Introduction
 - a. Page 1. Please explain the statement that holders of registered variable contracts “generally” have the right to instruct the insurance company on the proposal.
 - b. Page 2. Clarify what it means for a trustee/custodian to pass voting rights through to Qualified Plans but not to Plan Participants.
3. The Proposal
 - a. Page 4. Disclosure indicates that management considered a reorganization. Please revise the statement regarding management weighing the costs and benefits of a reorganization to clarify whether this analysis involved costs and benefits to the fund or to the adviser.
4. Notice of Special Meeting of Shareholders
 - a. In light of the fact that quorum will be met by presence of insurance company, is it appropriate to ask that proxies be returned so that a quorum may be present? If not, consider providing another reason why proxies should be returned.
5. Voting Rights and Quorum requirements, page 8
 - a. Disclose that the presence of the insurance company will constitute a quorum. (See App. B).
 - b. Disclose how the insurance company intends to vote shares it owns (seed money)? Confirm that such shares will be mirror voted.
6. Tandy representations

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