

**ING LIFE INSURANCE AND ANNUITY COMPANY
and its Variable Annuity Account B**

**Group Variable Annuity Contracts for Employer-Sponsored
Deferred Compensation**

**Supplement dated April 30, 2007 to the Contract Prospectus and
Contract Prospectus Summary,
each dated April 30, 2007**

This supplement corrects certain information contained in the variable annuity Contract Prospectus and Contract Prospectus Summary. Please read it carefully and keep it with your variable annuity Contract Prospectus and Contract Prospectus Summary.

The Fund List located on the second page of the Contract Prospectus and on the third page of the Contract Prospectus Summary is deleted and replaced with the list on the following page:

Insurance products issued by ING Life Insurance and Annuity Company. Securities offered through ING Financial Advisers, LLC (Member SIPC), 151 Farmington Avenue, Hartford, CT 06156, or through other Broker-Dealers with which it has a selling agreement. These companies are wholly owned, indirect subsidiaries of ING Groep N.V. Insurance obligations are the responsibility of each individual company.

AIM V.I. Capital Appreciation Fund (Series I) AIM V.I. Core Equity Fund (Series I) Calvert Social Balanced Portfolio Fidelity® VIP Contrafund® Portfolio (Initial Class) Fidelity® VIP Equity-Income Portfolio (Initial Class) Fidelity® VIP Growth Portfolio (Initial Class) Fidelity® VIP Overseas Portfolio (Initial Class) Franklin Small Cap Value Securities Fund (Class 2) ING AllianceBernstein Mid Cap Growth Portfolio (Class S) ING American Century Large Company Value Portfolio (S Class) ING American Century Small-Mid Cap Value Portfolio (S Class) ING Baron Asset Portfolio (S Class) ING Baron Small Cap Growth Portfolio (S Class) ING BlackRock Large Cap Growth Portfolio (Class I) ING Columbia Small Cap Value II Portfolio (S Class) ING Davis Venture Value Portfolio (S Class) ING Evergreen Health Sciences Portfolio (Class S) ING FMR SM Diversified Mid Cap Portfolio (Class S) * ING FMR SM Large Cap Growth Portfolio (Class I)* ⁽¹⁾ ING Fundamental Research Portfolio (S Class) ING Global Resources Portfolio (Class S) ING JPMorgan Emerging Markets Equity Portfolio (Class S) ING JPMorgan International Portfolio (I Class) ING JPMorgan Mid Cap Value Portfolio (S Class) ING JPMorgan Small Cap Core Equity Portfolio (Class S) ⁽¹⁾ ING Julius Baer Foreign Portfolio (Class S) ING Legg Mason Partners Aggressive Growth Portfolio (I Class) ING Legg Mason Value Portfolio (Class S) ING Lord Abbett Affiliated Portfolio (Class I) ING Marsico Growth Portfolio (Class S) ING Marsico International Opportunities Portfolio (Class S) ING MFS Total Return Portfolio (Class S) ING MFS Utilities Portfolio (Class S)	ING Neuberger Berman Partners Portfolio (S Class) ING OpCap Balanced Value Portfolio (S Class) ING Oppenheimer Global Portfolio (I Class) ING Oppenheimer Main Street Portfolio® (Class S) ING Oppenheimer Strategic Income Portfolio (I Class) ING PIMCO High Yield Portfolio (Class S) ING PIMCO Total Return Portfolio (S Class) ING Pioneer Equity Income Portfolio (Class I) ⁽²⁾ ING Pioneer Fund Portfolio (Class I) ING Pioneer High Yield Portfolio (I Class) ING Pioneer Mid Cap Value Portfolio (Class I) ING Solution 2015 Portfolio (S Class) ⁽³⁾ ING Solution 2025 Portfolio (S Class) ⁽³⁾ ING Solution 2035 Portfolio (S Class) ⁽³⁾ ING Solution 2045 Portfolio (S Class) ⁽³⁾ ING Solution Income Portfolio (S Class) ⁽³⁾ ING Stock Index Portfolio (Class I) ING T. Rowe Price Capital Appreciation Portfolio (Class S) ING T. Rowe Price Diversified Mid Cap Growth Portfolio (I Class) ING T. Rowe Price Equity Income Portfolio (Class S) ING T. Rowe Price Growth Equity Portfolio (I Class) ING Templeton Foreign Equity Portfolio (S Class) ING Templeton Global Growth (Class S) ING Thornburg Value Portfolio (I Class) ⁽¹⁾ ING UBS U.S. Large Cap Equity Portfolio (I Class) ING Van Kampen Comstock Portfolio (S Class) ING Van Kampen Equity and Income Portfolio (I Class) ING Van Kampen Growth and Income Portfolio (Class S) ING Van Kampen Real Estate Portfolio (Class S) ING VP Balanced Portfolio, Inc. (Class I) ING VP Financial Services Portfolio (Class I)	ING VP Global Science and Technology Portfolio (Class I) ING VP Growth and Income Portfolio (Class I) ING VP Growth Portfolio (Class I) ING VP Index Plus International Equity Portfolio (Class S) ING VP Index Plus LargeCap Portfolio (Class I) ING VP Index Plus MidCap Portfolio (Class I) ING VP Index Plus SmallCap Portfolio (Class I) ING VP Intermediate Bond Portfolio (Class I) ING VP International Equity Portfolio (Class I) ING VP International Value Portfolio (Class I) ING VP MidCap Opportunities Portfolio (Class I) ING VP Money Market Portfolio (Class I) ING VP Real Estate Portfolio (Class I) ING VP Small Company Portfolio (Class I) ING VP SmallCap Opportunities Portfolio (Class I) ING VP Strategic Allocation Conservative Portfolio (Class I) ING VP Strategic Allocation Growth Portfolio (Class I) ING VP Strategic Allocation Moderate Portfolio (Class I) ING VP Value Opportunity Portfolio (Class I) ING Wells Fargo Disciplined Value Portfolio (Class S) ⁽¹⁾ ING Wells Fargo Small Cap Disciplined Portfolio (Class S) Lord Abbett Series Fund – Growth and Income Portfolio (Class VC) Lord Abbett Series Fund – Mid-Cap Value Portfolio (Class VC) OpCap Mid Cap Portfolio ⁽⁴⁾ Oppenheimer Main Street Small Cap Fund® /VA PIMCO VIT Real Return Portfolio (Administrative Class) Pioneer Emerging Markets VCT Portfolio (Class I) ⁽⁴⁾ Pioneer Equity Income VCT Portfolio (Class I) Pioneer Fund VCT Portfolio (Class I) Pioneer High Yield VCT Portfolio (Class I) Pioneer Mid Cap Value VCT Portfolio (Class I) Wanger International Small Cap ⁽⁴⁾ Wanger Select Wanger U.S. Smaller Companies
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* FMR is a service mark of Fidelity Management & Research Company.

(1) This fund has changed its name to the name listed above. See “Appendix IV – Fund Descriptions” in the Contract Prospectus for a complete list of former and current fund names.

(2) This fund is scheduled to be available on May 11, 2007.

(3) These funds are structured as fund of funds that invest directly in shares of underlying funds. See “Fees – Fund Fees and Expenses” in the Contract Prospectus for additional information.

(4) This fund is scheduled to be available on May 7, 2007.