

**ING Life Insurance and Annuity Company
and its
Variable Annuity Account B**

Individual Nonqualified Variable Annuity

**Supplement dated May 1, 2009 to the Contract Prospectus
dated May 1, 2009, as amended**

The information in this Supplement updates and amends certain information contained in your variable annuity Contract Prospectus. Please read it carefully and keep it with your current variable annuity Contract Prospectus for future reference.

Appendix III is deleted in its entirety and replaced with the following:

APPENDIX III **CONDENSED FINANCIAL INFORMATION**

Except for subaccounts which did not commence operations as of December 31, 2008, the following tables give (1) the accumulation unit value ("AUV") at the beginning of the period, (2) the AUV at the end of the period and (3) the total number of accumulation units outstanding at the end of the period for each subaccount of Variable Annuity Account B available under the contracts for the indicated periods. For those subaccounts that commenced operations during the period ended December 31, 2008, the "Value at beginning of period" shown is the value at first date of investment.

TABLE I

FOR CONTRACTS ISSUED AFTER MARCH 1994 WITH TOTAL SEPARATE ACCOUNT ANNUAL EXPENSES OF 1.25%
(Selected data for accumulation units outstanding throughout each period)

| | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 |
|--|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|
| FIDELITY® VIP CONTRAFUND® PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$37.09 | \$31.94 | \$28.95 | \$25.07 | \$21.98 | \$17.33 | \$19,354 | \$22,333 | \$24,217 | \$19,735 |
| Value at end of period | \$21.06 | \$37.09 | \$31.94 | \$28.95 | \$25.07 | \$21.98 | \$17.33 | \$19,354 | \$22,333 | \$24,217 |
| Number of accumulation units outstanding at end of period | 381,493 | 507,337 | 603,500 | 638,978 | 578,222 | 459,840 | 368,356 | 350,846 | 365,499 | 449,134 |
| FIDELITY® VIP EQUITY-INCOME PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$26.57 | \$26.50 | \$22.33 | \$21.35 | \$19.39 | \$15.06 | \$18,363 | \$19,565 | \$18,272 | \$17.40 |
| Value at end of period | \$15.05 | \$26.57 | \$26.50 | \$22.33 | \$21.35 | \$19.39 | \$15.06 | \$18,363 | \$19,565 | \$18,272 |
| Number of accumulation units outstanding at end of period | 218,532 | 345,239 | 390,753 | 444,733 | 517,940 | 447,621 | 362,704 | 304,410 | 204,704 | 236,374 |
| FIDELITY® VIP GROWTH PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$23.76 | \$18.95 | \$17.96 | \$17.19 | \$16.83 | \$12.83 | \$18,588 | \$22,858 | \$25,999 | \$19,155 |
| Value at end of period | \$12.40 | \$23.76 | \$18.95 | \$17.96 | \$17.19 | \$16.83 | \$12.83 | \$18,588 | \$22,858 | \$25,999 |
| Number of accumulation units outstanding at end of period | 172,394 | 206,681 | 248,285 | 300,061 | 376,032 | 444,798 | 424,020 | 497,068 | 536,656 | 474,649 |
| FIDELITY® VIP OVERSEAS PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$24.00 | \$20.71 | \$17.76 | \$15.11 | \$13.46 | \$9.51 | \$12,077 | \$15,514 | \$19,419 | \$13,786 |
| Value at end of period | \$13.32 | \$24.00 | \$20.71 | \$17.76 | \$15.11 | \$13.46 | \$9.51 | \$12,077 | \$15,514 | \$19,419 |
| Number of accumulation units outstanding at end of period | 102,748 | 128,515 | 129,186 | 131,286 | 132,647 | 99,214 | 41,584 | 40,745 | 33,208 | 37,275 |
| ING BLACKROCK GLOBAL SCIENCE AND TECHNOLOGY PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$4.95 | \$4.21 | \$3.98 | \$3.60 | \$3.70 | \$2.57 | \$4,436 | \$5,831 | \$9,558 | |
| Value at end of period | \$2.94 | \$4.95 | \$4.21 | \$3.98 | \$3.60 | \$3.70 | \$2.57 | \$4,436 | \$5,831 | |
| Number of accumulation units outstanding at end of period | 87,832 | 94,120 | 131,384 | 184,668 | 238,094 | 325,256 | 240,058 | 172,469 | 127,430 | |
| ING BLACKROCK LARGE CAP GROWTH PORTFOLIO | | | | | | | | | | |
| (Funds were first received in this option during April 2007) | | | | | | | | | | |
| Value at beginning of period | \$10.40 | \$10.67 | | | | | | | | |
| Value at end of period | \$6.27 | \$10.40 | | | | | | | | |
| Number of accumulation units outstanding at end of period | 168,583 | 207,180 | | | | | | | | |
| ING LEGG MASON PARTNERS AGGRESSIVE GROWTH PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$16.60 | \$17.08 | \$15.69 | \$14.25 | \$13.15 | \$9.64 | \$15,086 | \$20,426 | \$29,04 | \$19,489 |
| Value at end of period | \$9.97 | \$16.60 | \$17.08 | \$15.69 | \$14.25 | \$13.15 | \$9.64 | \$15,086 | \$20,426 | \$29,04 |
| Number of accumulation units outstanding at end of period | 165,318 | 200,911 | 246,323 | 280,808 | 327,368 | 365,960 | 353,915 | 420,422 | 455,264 | 485,026 |
| ING OPPENHEIMER GLOBAL PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$14.29 | \$13.57 | \$11.65 | \$10.01 | | | | | | |
| Value at end of period | \$8.42 | \$14.29 | \$13.57 | \$11.65 | | | | | | |
| Number of accumulation units outstanding at end of period | 567,230 | 768,015 | 872,887 | 946,187 | | | | | | |
| ING OPPENHEIMER STRATEGIC INCOME PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$11.51 | \$10.72 | \$10.01 | \$9.88 | | | | | | |
| Value at end of period | \$9.60 | \$11.51 | \$10.72 | \$10.01 | | | | | | |
| Number of accumulation units outstanding at end of period | 208,418 | 279,773 | 212,296 | 235,801 | | | | | | |

Condensed Financial Information (continued)

ING T. ROWE PRICE DIVERSIFIED MID CAP GROWTH PORTFOLIO

| | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Value at beginning of period | \$13.39 | \$11.95 | \$11.09 | \$9.93 | | | | | | |
| Value at end of period | \$7.52 | \$13.39 | \$11.95 | \$11.09 | | | | | | |
| Number of accumulation units outstanding at end of period | 477,757 | 612,088 | 691,090 | 810,723 | | | | | | |

ING T. ROWE PRICE GROWTH EQUITY PORTFOLIO

| | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|
| Value at beginning of period | \$26.01 | \$23.96 | \$21.41 | \$20.42 | \$18.80 | \$14.54 | \$19,189 | \$21,643 | \$21,922 | \$18,146 |
| Value at end of period | \$14.84 | \$26.01 | \$23.96 | \$21.41 | \$20.42 | \$18.80 | \$14.54 | \$19,189 | \$21,643 | \$21,922 |
| Number of accumulation units outstanding at end of period | 102,326 | 145,889 | 164,311 | 196,161 | 217,537 | 218,596 | 192,650 | 212,838 | 192,790 | 177,799 |

ING TEMPLETON FOREIGN EQUITY PORTFOLIO

| | | | | | | | | | | |
|--|---------|--|--|--|--|--|--|--|--|--|
| (Funds were first received in this option during April 2008) | | | | | | | | | | |
| Value at beginning of period | \$10.20 | | | | | | | | | |
| Value at end of period | \$6.28 | | | | | | | | | |
| Number of accumulation units outstanding at end of period | 465,424 | | | | | | | | | |

ING THORNBURG VALUE PORTFOLIO

| | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|
| Value at beginning of period | \$32.37 | \$30.57 | \$26.49 | \$26.41 | \$23.69 | \$18.73 | \$27,159 | \$36,551 | \$39,254 | \$26,713 |
| Value at end of period | \$19.26 | \$32.37 | \$30.57 | \$26.49 | \$26.41 | \$23.69 | \$18.73 | \$27,159 | \$36,551 | \$39,254 |
| Number of accumulation units outstanding at end of period | 97,407 | 114,239 | 117,112 | 147,962 | 177,277 | 204,828 | 249,445 | 300,792 | 335,970 | 278,562 |

ING UBS U.S. LARGE CAP EQUITY PORTFOLIO

| | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|
| Value at beginning of period | \$17.70 | \$17.71 | \$15.66 | \$14.50 | \$12.79 | \$10.37 | \$13,976 | \$17,889 | \$18,963 | \$15,481 |
| Value at end of period | \$10.53 | \$17.70 | \$17.71 | \$15.66 | \$14.50 | \$12.79 | \$10.37 | \$13,976 | \$17,889 | \$18,963 |
| Number of accumulation units outstanding at end of period | 181,081 | 194,855 | 215,491 | 248,139 | 261,134 | 279,653 | 300,021 | 351,117 | 395,373 | 408,870 |

ING VAN KAMPEN CAPITAL GROWTH PORTFOLIO

| | | | | | | | | | | |
|--|---------|--|--|--|--|--|--|--|--|--|
| (Funds were first received in this option during April 2008) | | | | | | | | | | |
| Value at beginning of period | \$10.40 | | | | | | | | | |
| Value at end of period | \$5.51 | | | | | | | | | |
| Number of accumulation units outstanding at end of period | 1,238 | | | | | | | | | |

ING VAN KAMPEN EQUITY AND INCOME PORTFOLIO

| | | | | | | | | | | |
|---|---------|---------|---------|---------|--|--|--|--|--|--|
| Value at beginning of period | \$12.16 | \$11.89 | \$10.69 | \$9.98 | | | | | | |
| Value at end of period | \$9.20 | \$12.16 | \$11.89 | \$10.69 | | | | | | |
| Number of accumulation units outstanding at end of period | 413,810 | 523,595 | 608,591 | 666,187 | | | | | | |

ING VP BALANCED PORTFOLIO

| | | | | | | | | | | |
|---|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Value at beginning of period | \$29.94 | \$28.72 | \$26.44 | \$25.68 | \$23.77 | \$20.25 | \$22,856 | \$24,163 | \$24,603 | \$21,929 |
| Value at end of period | \$21.26 | \$29.94 | \$28.72 | \$26.44 | \$25.68 | \$23.77 | \$20.25 | \$22,856 | \$24,163 | \$24,603 |
| Number of accumulation units outstanding at end of period | 720,069 | 917,406 | 1,060,627 | 1,203,120 | 1,342,969 | 1,352,428 | 1,483,863 | 1,725,814 | 2,014,690 | 2,278,136 |

ING VP GROWTH AND INCOME PORTFOLIO

| | | | | | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Value at beginning of period | \$25.81 | \$24.34 | \$21.58 | \$20.20 | \$18.87 | \$15.16 | \$20,465 | \$25,397 | \$28,883 | \$24,907 |
| Value at end of period | \$15.90 | \$25.81 | \$24.34 | \$21.58 | \$20.20 | \$18.87 | \$15.16 | \$20,465 | \$25,397 | \$28,883 |
| Number of accumulation units outstanding at end of period | 1,651,069 | 2,022,081 | 2,298,689 | 2,705,207 | 3,268,534 | 3,649,456 | 4,278,162 | 5,447,988 | 6,188,910 | 7,212,849 |

ING VP INDEX PLUS INTERNATIONAL EQUITY PORTFOLIO

| | | | | | | | | | | |
|---|---------|---------|---------|--|--|--|--|--|--|--|
| Value at beginning of period | \$11.60 | \$10.86 | \$9.92 | | | | | | | |
| Value at end of period | \$6.44 | \$11.60 | \$10.86 | | | | | | | |
| Number of accumulation units outstanding at end of period | 11,142 | 32,902 | 4,148 | | | | | | | |

ING VP INTERMEDIATE BOND PORTFOLIO

| | | | | | | | | | | |
|---|---------|---------|---------|---------|-----------|---------|----------|----------|----------|----------|
| Value at beginning of period | \$20.74 | \$19.81 | \$19.27 | \$18.92 | \$18.27 | \$17.40 | \$16,266 | \$15,147 | \$13,988 | \$14.27 |
| Value at end of period | \$18.75 | \$20.74 | \$19.81 | \$19.27 | \$18.92 | \$18.27 | \$17.40 | \$16,266 | \$15,147 | \$13,988 |
| Number of accumulation units outstanding at end of period | 532,304 | 677,264 | 769,351 | 897,910 | 1,012,407 | 688,345 | 807,470 | 862,575 | 722,494 | 887,371 |

ING VP MONEY MARKET PORTFOLIO

| | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|-----------|-----------|----------|-----------|
| Value at beginning of period | \$15.19 | \$14.62 | \$14.12 | \$13.88 | \$13.91 | \$13.95 | \$13,905 | \$13,547 | \$12,894 | \$12,425 |
| Value at end of period | \$15.40 | \$15.19 | \$14.62 | \$14.12 | \$13.88 | \$13.91 | \$13.95 | \$13,547 | \$12,894 | \$12,425 |
| Number of accumulation units outstanding at end of period | 471,161 | 456,245 | 457,899 | 400,551 | 546,292 | 760,049 | 1,044,246 | 1,134,800 | 894,024 | 1,034,154 |

ING VP STRATEGIC ALLOCATION CONSERVATIVE PORTFOLIO

| | | | | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|
| Value at beginning of period | \$19.25 | \$18.42 | \$17.21 | \$16.78 | \$15.74 | \$14.02 | \$14,844 | \$15,397 | \$14,875 | \$14,064 |
| Value at end of period | \$14.53 | \$19.25 | \$18.42 | \$17.21 | \$16.78 | \$15.74 | \$14.02 | \$14,844 | \$15,397 | \$14,875 |
| Number of accumulation units outstanding at end of period | 41,708 | 52,539 | 54,761 | 53,837 | 49,393 | 52,209 | 88,782 | 82,972 | 99,655 | 111,343 |

Condensed Financial Information (continued)

| | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| ING VP STRATEGIC ALLOCATION GROWTH PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$21.59 | \$20.81 | \$18.62 | \$17.75 | \$16.05 | \$13.07 | \$15.344 | \$17.566 | \$17.905 | \$15.855 |
| Value at end of period | \$13.63 | \$21.59 | \$20.81 | \$18.62 | \$17.75 | \$16.05 | \$13.07 | \$15.344 | \$17.566 | \$17.905 |
| Number of accumulation units outstanding at end of period | 39,243 | 71,729 | 75,157 | 74,359 | 69,724 | 75,583 | 72,637 | 76,069 | 79,352 | 96,551 |
| ING VP STRATEGIC ALLOCATION MODERATE PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$20.31 | \$19.50 | \$17.76 | \$17.17 | \$15.78 | \$13.37 | \$14.966 | \$16.295 | \$16.431 | \$15.095 |
| Value at end of period | \$13.94 | \$20.31 | \$19.50 | \$17.76 | \$17.17 | \$15.78 | \$13.37 | \$14.966 | \$16.295 | \$16.431 |
| Number of accumulation units outstanding at end of period | 37,418 | 52,633 | 58,717 | 59,246 | 63,295 | 77,501 | 89,224 | 99,986 | 99,845 | 115,324 |
| TABLE II FOR CONTRACTS CONTAINING LIMITS ON FEES (Selected data for accumulation units outstanding throughout each period) | | | | | | | | | | |
| | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
| FIDELITY® VIP CONTRAFUND® PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$37.09 | \$31.94 | \$28.95 | \$25.07 | \$21.98 | \$17.33 | \$19.354 | \$22.333 | \$24.217 | \$19.735 |
| Value at end of period | \$21.06 | \$37.09 | \$31.94 | \$28.95 | \$25.07 | \$21.98 | \$17.33 | \$19.354 | \$22.333 | \$24.217 |
| Number of accumulation units outstanding at end of period | 12,125 | 18,196 | 24,115 | 27,427 | 25,162 | 22,238 | 18,503 | 11,769 | 8,064 | 13,750 |
| FIDELITY® VIP EQUITY-INCOME PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$26.57 | \$26.50 | \$22.33 | \$21.35 | \$19.39 | \$15.06 | \$18.363 | \$19.565 | \$18.272 | \$17.40 |
| Value at end of period | \$15.05 | \$26.57 | \$26.50 | \$22.33 | \$21.35 | \$19.39 | \$15.06 | \$18.363 | \$19.565 | \$18.272 |
| Number of accumulation units outstanding at end of period | 22,407 | 24,016 | 35,909 | 35,428 | 34,515 | 16,683 | 28,494 | 5,108 | 7,656 | 11,370 |
| FIDELITY® VIP GROWTH PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$23.76 | \$18.95 | \$17.96 | \$17.19 | \$16.83 | \$12.83 | \$18.588 | \$22.858 | \$25.999 | \$19.155 |
| Value at end of period | \$12.40 | \$23.76 | \$18.95 | \$17.96 | \$17.19 | \$16.83 | \$12.83 | \$18.588 | \$22.858 | \$25.999 |
| Number of accumulation units outstanding at end of period | 3,860 | 4,116 | 6,352 | 7,210 | 13,505 | 13,739 | 16,200 | 30,698 | 29,626 | 32,858 |
| FIDELITY® VIP OVERSEAS PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$24.00 | \$20.71 | \$17.76 | \$15.11 | \$13.46 | \$12.60 | | | | |
| Value at end of period | \$13.32 | \$24.00 | \$20.71 | \$17.76 | \$15.11 | \$12.60 | | | | |
| Number of accumulation units outstanding at end of period | 47 | 18,290 | 17,029 | 23,281 | 2,467 | 680 | | | | |
| ING BLACKROCK LARGE CAP GROWTH PORTFOLIO (Funds were first received in this option during April 2007) | | | | | | | | | | |
| Value at beginning of period | \$10.41 | \$10.67 | | | | | | | | |
| Value at end of period | \$6.28 | \$10.41 | | | | | | | | |
| Number of accumulation units outstanding at end of period | 12,302 | 13,169 | | | | | | | | |
| ING LEGG MASON PARTNERS AGGRESSIVE GROWTH PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$16.60 | \$17.08 | \$15.69 | \$14.25 | \$13.15 | \$9.64 | \$15.086 | \$20.426 | \$29.04 | \$19.489 |
| Value at end of period | \$9.97 | \$16.60 | \$17.08 | \$15.69 | \$14.25 | \$13.15 | \$9.64 | \$15.086 | \$20.426 | \$29.04 |
| Number of accumulation units outstanding at end of period | 6,491 | 6,500 | 8,232 | 13,528 | 16,173 | 15,712 | 9,981 | 15,417 | 13,795 | 12,142 |
| ING OPPENHEIMER GLOBAL PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$14.29 | \$13.57 | \$11.65 | \$9.72 | | | | | | |
| Value at end of period | \$8.42 | \$14.29 | \$13.57 | \$11.65 | | | | | | |
| Number of accumulation units outstanding at end of period | 18,704 | 20,539 | 28,855 | 35,013 | | | | | | |
| ING OPPENHEIMER STRATEGIC INCOME PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$11.51 | \$10.72 | \$10.01 | \$9.89 | | | | | | |
| Value at end of period | \$9.60 | \$11.51 | \$10.72 | \$10.01 | | | | | | |
| Number of accumulation units outstanding at end of period | 32,501 | 4,627 | 10,508 | 11,136 | | | | | | |
| ING T. ROWE PRICE DIVERSIFIED MID CAP GROWTH PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$13.39 | \$11.95 | \$11.09 | \$9.48 | | | | | | |
| Value at end of period | \$7.52 | \$13.39 | \$11.95 | \$11.09 | | | | | | |
| Number of accumulation units outstanding at end of period | 17,418 | 17,064 | 20,517 | 27,390 | | | | | | |

Condensed Financial Information (continued)

| | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| ING T. ROWE PRICE GROWTH EQUITY PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$26.01 | \$23.96 | \$21.41 | \$20.42 | \$18.80 | \$14.54 | \$19.189 | \$21.643 | \$21.922 | \$18.146 |
| Value at end of period | \$14.84 | \$26.01 | \$23.96 | \$21.41 | \$20.42 | \$18.80 | \$14.54 | \$19.189 | \$21.643 | \$21.922 |
| Number of accumulation units outstanding at end of period | 5,446 | 6,163 | 7,951 | 9,403 | 10,065 | 9,380 | 6,422 | 6,688 | 4,920 | 4,491 |
| ING TEMPLETON FOREIGN EQUITY PORTFOLIO | | | | | | | | | | |
| (Funds were first received in this option during April 2008) | | | | | | | | | | |
| Value at beginning of period | \$10.20 | | | | | | | | | |
| Value at end of period | \$6.28 | | | | | | | | | |
| Number of accumulation units outstanding at end of period | 8,167 | | | | | | | | | |
| ING THORNBURG VALUE PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$32.37 | \$30.57 | \$26.49 | \$26.41 | \$23.69 | \$18.73 | \$27.159 | \$36.551 | \$39.254 | \$26.713 |
| Value at end of period | \$19.26 | \$32.37 | \$30.57 | \$26.49 | \$26.41 | \$23.69 | \$18.73 | \$27.159 | \$36.551 | \$39.254 |
| Number of accumulation units outstanding at end of period | 3,715 | 4,644 | 3,729 | 3,729 | 5,194 | 5,195 | 9,460 | 9,287 | 11,362 | 9,451 |
| ING UBS U.S. LARGE CAP EQUITY PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$17.70 | \$17.71 | \$15.66 | \$14.50 | \$12.79 | \$10.37 | \$13.976 | \$17.889 | \$18.963 | \$15.481 |
| Value at end of period | \$10.53 | \$17.70 | \$17.71 | \$15.66 | \$14.50 | \$12.79 | \$10.37 | \$13.976 | \$17.889 | \$18.963 |
| Number of accumulation units outstanding at end of period | 74,615 | 84,934 | 96,025 | 114,960 | 136,060 | 108,922 | 121,245 | 141,938 | 162,448 | 135,420 |
| ING VAN KAMPEN EQUITY AND INCOME PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$12.16 | \$11.89 | \$10.69 | \$9.81 | | | | | | |
| Value at end of period | \$9.20 | \$12.16 | \$11.89 | \$10.69 | | | | | | |
| Number of accumulation units outstanding at end of period | 6,325 | 10,552 | 18,613 | 22,007 | | | | | | |
| ING VP BALANCED PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$30.74 | \$29.42 | \$27.01 | \$26.17 | \$24.16 | \$20.53 | \$23.119 | \$24.379 | \$24.762 | \$22.015 |
| Value at end of period | \$21.88 | \$30.74 | \$29.42 | \$27.01 | \$26.17 | \$24.16 | \$20.53 | \$24.379 | \$24.762 | \$22.015 |
| Number of accumulation units outstanding at end of period | 107,148 | 118,074 | 135,748 | 189,050 | 217,194 | 210,963 | 226,171 | 340,426 | 361,203 | 383,141 |
| ING VP GROWTH AND INCOME PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$26.50 | \$24.93 | \$22.04 | \$20.59 | \$19.19 | \$15.37 | \$20.70 | \$25.624 | \$29.069 | \$25.005 |
| Value at end of period | \$16.36 | \$26.50 | \$24.93 | \$22.04 | \$20.59 | \$19.19 | \$15.37 | \$20.70 | \$25.624 | \$29.069 |
| Number of accumulation units outstanding at end of period | 659,379 | 793,302 | 950,496 | 1,152,266 | 1,401,295 | 1,674,699 | 1,943,271 | 2,540,138 | 2,862,933 | 3,297,663 |
| ING VP INTERMEDIATE BOND PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$21.07 | \$20.10 | \$19.52 | \$19.14 | \$18.45 | \$17.55 | \$16.378 | \$15.229 | \$14.042 | \$14.304 |
| Value at end of period | \$19.07 | \$21.07 | \$20.10 | \$19.52 | \$19.14 | \$18.45 | \$17.55 | \$16.378 | \$15.229 | \$14.042 |
| Number of accumulation units outstanding at end of period | 110,037 | 121,126 | 145,608 | 170,190 | 237,188 | 248,725 | 332,174 | 362,413 | 364,573 | 387,135 |
| ING VP MONEY MARKET PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$15.19 | \$14.62 | \$14.12 | \$13.88 | \$13.91 | \$13.95 | \$13.905 | \$13.547 | \$12.894 | \$12.425 |
| Value at end of period | \$15.40 | \$15.19 | \$14.62 | \$14.12 | \$13.88 | \$13.91 | \$13.95 | \$13.905 | \$13.547 | \$12.894 |
| Number of accumulation units outstanding at end of period | 81,227 | 142,592 | 168,142 | 165,286 | 182,060 | 236,795 | 340,943 | 362,580 | 424,946 | 457,619 |
| ING VP STRATEGIC ALLOCATION CONSERVATIVE PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$19.97 | \$19.05 | \$17.74 | \$17.24 | \$16.10 | \$14.30 | \$14.41 | | | \$14.141 |
| Value at end of period | \$15.13 | \$19.97 | \$19.05 | \$17.74 | \$17.24 | \$16.10 | \$14.30 | | | \$14.497 |
| Number of accumulation units outstanding at end of period | 5,339 | 5,341 | 5,340 | 5,339 | 23,796 | 20,520 | 22,791 | | | 0 |
| ING VP STRATEGIC ALLOCATION GROWTH PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$22.40 | \$21.52 | \$19.19 | \$18.23 | \$16.42 | \$13.33 | \$15.591 | \$17.786 | \$18.066 | \$15.942 |
| Value at end of period | \$14.20 | \$22.40 | \$21.52 | \$19.19 | \$18.23 | \$16.42 | \$13.33 | \$15.591 | \$17.786 | \$18.066 |
| Number of accumulation units outstanding at end of period | 9,861 | 10,406 | 10,405 | 10,401 | 11,857 | 18,356 | 19,199 | 21,776 | 21,776 | 21,776 |
| ING VP STRATEGIC ALLOCATION MODERATE PORTFOLIO | | | | | | | | | | |
| Value at beginning of period | \$21.08 | \$20.16 | \$18.30 | \$17.63 | \$16.14 | \$13.63 | \$15.207 | \$16.499 | \$16.579 | \$15.179 |
| Value at end of period | \$14.52 | \$21.08 | \$20.16 | \$18.30 | \$17.63 | \$16.14 | \$13.63 | \$15.207 | \$16.499 | \$16.579 |
| Number of accumulation units outstanding at end of period | 2,679 | 2,679 | 2,679 | 2,679 | 4,239 | 9,896 | 9,897 | 9,895 | 9,913 | 9,939 |

Condensed Financial Information (continued)

TABLE III
FOR CONTRACTS WITH TOTAL SEPARATE ACCOUNT CHARGES OF 0.95%
(Selected data for accumulation units outstanding throughout each period)

| | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|---|---------|---------|---------|---------|---------|---------|---------|
| FIDELITY® VIP CONTRAFUND® PORTFOLIO | | | | | | | |
| Value at beginning of period | \$20.91 | \$17.95 | \$16.22 | \$14.00 | \$12.24 | \$17.33 | \$9.70 |
| Value at end of period | \$11.90 | \$20.91 | \$17.95 | \$16.22 | \$14.00 | \$12.24 | \$17.33 |
| Number of accumulation units outstanding at end of period | 43,318 | 47,295 | 55,171 | 80,017 | 37,912 | 25,359 | 2,695 |
| FIDELITY® VIP EQUITY-INCOME PORTFOLIO | | | | | | | |
| Value at beginning of period | \$16.83 | \$16.73 | \$14.05 | \$13.40 | \$12.13 | \$8.78 | |
| Value at end of period | \$9.56 | \$16.83 | \$16.73 | \$14.05 | \$13.40 | \$12.13 | |
| Number of accumulation units outstanding at end of period | 8,694 | 14,069 | 11,871 | 11,456 | 11,244 | 5,511 | |
| FIDELITY® VIP GROWTH PORTFOLIO | | | | | | | |
| Value at beginning of period | \$17.42 | \$13.85 | \$13.09 | \$12.49 | \$12.19 | \$8.80 | |
| Value at end of period | \$9.12 | \$17.42 | \$13.85 | \$13.09 | \$12.49 | \$12.19 | |
| Number of accumulation units outstanding at end of period | 2,510 | 1,881 | 2,235 | 3,344 | 4,116 | 5,490 | |
| FIDELITY® VIP OVERSEAS PORTFOLIO | | | | | | | |
| Value at beginning of period | \$21.73 | \$18.70 | \$15.98 | \$13.56 | \$12.04 | \$8.09 | |
| Value at end of period | \$12.09 | \$21.73 | \$18.70 | \$15.98 | \$13.56 | \$12.04 | |
| Number of accumulation units outstanding at end of period | 6,271 | 7,686 | 7,070 | 6,566 | 6,279 | 1,756 | |
| ING BLACKROCK GLOBAL SCIENCE AND TECHNOLOGY PORTFOLIO | | | | | | | |
| Value at beginning of period | \$16.58 | \$14.07 | \$13.24 | \$11.96 | \$12.23 | \$8.44 | |
| Value at end of period | \$9.89 | \$16.58 | \$14.07 | \$13.24 | \$11.96 | \$12.23 | |
| Number of accumulation units outstanding at end of period | 865 | 586 | 578 | 311 | 223 | 223 | |
| ING BLACKROCK LARGE CAP GROWTH PORTFOLIO (Funds were first received in this option during April 2007) | | | | | | | |
| Value at beginning of period | \$10.43 | \$10.67 | | | | | |
| Value at end of period | \$6.31 | \$10.43 | | | | | |
| Number of accumulation units outstanding at end of period | 888 | 888 | | | | | |
| ING LEGG MASON PARTNERS AGGRESSIVE GROWTH PORTFOLIO | | | | | | | |
| Value at beginning of period | \$16.02 | \$16.44 | \$15.05 | \$13.63 | \$12.55 | \$8.77 | |
| Value at end of period | \$9.65 | \$16.02 | \$16.44 | \$15.05 | \$13.63 | \$12.55 | |
| Number of accumulation units outstanding at end of period | 201 | 550 | 1,079 | 723 | 1,505 | 5,591 | |
| ING OPPENHEIMER GLOBAL PORTFOLIO | | | | | | | |
| Value at beginning of period | \$14.41 | \$13.65 | \$11.68 | \$10.02 | | | |
| Value at end of period | \$8.52 | \$14.41 | \$13.65 | \$11.68 | | | |
| Number of accumulation units outstanding at end of period | 27,487 | 37,111 | 36,554 | 38,507 | | | |
| ING OPPENHEIMER STRATEGIC INCOME PORTFOLIO | | | | | | | |
| Value at beginning of period | \$11.61 | \$10.78 | \$10.03 | \$9.91 | | | |
| Value at end of period | \$9.72 | \$11.61 | \$10.78 | \$10.03 | | | |
| Number of accumulation units outstanding at end of period | 9,583 | 11,365 | 11,291 | 15,502 | | | |
| ING OPPORTUNISTIC LARGE CAP GROWTH PORTFOLIO (Funds were first received in this option during January 2007) | | | | | | | |
| Value at beginning of period | \$16.23 | \$14.29 | | | | | |
| Value at end of period | \$8.99 | \$16.23 | | | | | |
| Number of accumulation units outstanding at end of period | 913 | 913 | | | | | |
| ING T. ROWE PRICE DIVERSIFIED MID CAP GROWTH PORTFOLIO | | | | | | | |
| Value at beginning of period | \$13.50 | \$12.02 | \$11.12 | \$9.93 | | | |
| Value at end of period | \$7.60 | \$13.50 | \$12.02 | \$11.12 | | | |
| Number of accumulation units outstanding at end of period | 1,316 | 1,834 | 4,473 | 5,717 | | | |

Condensed Financial Information (continued)

| | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| ING T. ROWE PRICE GROWTH EQUITY PORTFOLIO | | | | | | | |
| Value at beginning of period | \$17.75 | \$16.31 | \$14.53 | \$13.82 | \$12.68 | \$9.30 | |
| Value at end of period | \$10.16 | \$17.75 | \$16.31 | \$14.53 | \$13.82 | \$12.68 | |
| Number of accumulation units outstanding at end of period | 8,699 | 34,631 | 7,393 | 7,203 | 4,347 | 3,154 | |
| ING TEMPLETON FOREIGN EQUITY PORTFOLIO | | | | | | | |
| (Funds were first received in this option during April 2008) | | | | | | | |
| Value at beginning of period | \$10.20 | | | | | | |
| Value at end of period | \$6.30 | | | | | | |
| Number of accumulation units outstanding at end of period | 2,857 | | | | | | |
| ING THORNBURG VALUE PORTFOLIO | | | | | | | |
| Value at beginning of period | \$16.40 | \$15.44 | \$13.34 | \$13.26 | \$11.86 | \$8.79 | |
| Value at end of period | \$9.79 | \$16.40 | \$15.44 | \$13.34 | \$13.26 | \$11.86 | |
| Number of accumulation units outstanding at end of period | 287 | 287 | 287 | 287 | 287 | 287 | |
| ING UBS U.S. LARGE CAP EQUITY PORTFOLIO | | | | | | | |
| (Funds were first received in this option during March 2007) | | | | | | | |
| Value at beginning of period | \$16.35 | \$16.25 | | | | | |
| Value at end of period | \$9.76 | \$16.35 | | | | | |
| Number of accumulation units outstanding at end of period | 244 | 585 | | | | | |
| ING VAN KAMPEN EQUITY AND INCOME PORTFOLIO | | | | | | | |
| Value at beginning of period | \$12.27 | \$11.96 | \$10.71 | \$10.00 | | \$9.56 | |
| Value at end of period | \$9.31 | \$12.27 | \$11.96 | \$10.71 | \$12.51 | \$11.54 | |
| Number of accumulation units outstanding at end of period | 17,039 | 8,513 | 8,390 | 8,585 | 12 | 12 | |
| ING VP BALANCED PORTFOLIO | | | | | | | |
| Value at beginning of period | \$14.71 | \$14.07 | \$12.91 | \$12.51 | \$11.54 | \$9.56 | |
| Value at end of period | \$10.48 | \$14.71 | \$14.07 | \$12.91 | \$12.51 | \$11.54 | |
| Number of accumulation units outstanding at end of period | 0 | 82,646 | 93,249 | 91,215 | 12 | 12 | |
| ING VP GROWTH AND INCOME PORTFOLIO | | | | | | | |
| Value at beginning of period | \$15.75 | \$14.81 | \$13.09 | \$12.22 | \$11.38 | \$15.16 | \$9.42 |
| Value at end of period | \$9.73 | \$15.75 | \$14.81 | \$13.09 | \$12.22 | \$11.38 | \$15.16 |
| Number of accumulation units outstanding at end of period | 27,883 | 34,872 | 40,044 | 39,142 | 49,972 | 69,060 | 94,985 |
| ING VP INDEX PLUS INTERNATIONAL EQUITY PORTFOLIO | | | | | | | |
| (Funds were first received in this option during July 2007) | | | | | | | |
| Value at beginning of period | \$11.66 | \$12.14 | | | | | |
| Value at end of period | \$6.49 | \$11.66 | | | | | |
| Number of accumulation units outstanding at end of period | 777 | 777 | | | | | |
| ING VP INTERMEDIATE BOND PORTFOLIO | | | | | | | |
| Value at beginning of period | \$12.58 | \$11.97 | \$11.62 | \$11.37 | \$10.94 | \$10.51 | |
| Value at end of period | \$11.40 | \$12.58 | \$11.97 | \$11.62 | \$11.37 | \$10.94 | |
| Number of accumulation units outstanding at end of period | 4,166 | 5,124 | 4,483 | 3,884 | 6,479 | 4,656 | |
| ING VP MONEY MARKET PORTFOLIO | | | | | | | |
| Value at beginning of period | \$11.07 | \$10.63 | \$10.23 | \$10.12 | \$10.02 | \$10.02 | |
| Value at end of period | \$11.26 | \$11.07 | \$10.63 | \$10.23 | \$10.02 | \$10.02 | |
| Number of accumulation units outstanding at end of period | 19,892 | 24,749 | 68,143 | 9,105 | 0 | 3,292 | |
| ING VP STRATEGIC ALLOCATION GROWTH PORTFOLIO | | | | | | | |
| (Funds were first received in this option during April 2008) | | | | | | | |
| Value at beginning of period | \$14.42 | | | | | | |
| Value at end of period | \$10.02 | | | | | | |
| Number of accumulation units outstanding at end of period | 4,516 | | | | | | |
| ING VP STRATEGIC ALLOCATION MODERATE PORTFOLIO | | | | | | | |
| Value at beginning of period | \$14.90 | \$14.26 | \$12.95 | \$12.72 | | | |
| Value at end of period | \$10.26 | \$14.90 | \$14.26 | \$12.95 | | | |
| Number of accumulation units outstanding at end of period | 3,933 | 3,581 | 3,282 | 2,925 | | | |