

**SUPPLEMENT Dated May 4, 2009  
To The Prospectus Dated May 1, 2009 For**

**ING Income Annuity**

**Issued By ING Life Insurance and Annuity Company  
Through Its Variable Annuity Account B**

*This supplement replaces the supplement dated May 1, 2009, to your variable annuity contract. Please read it carefully and keep it with your copy of the prospectus for future reference. If you have any questions, please call our Customer Service Center at 1-800-238-6273.*

**NOTICE OF REORGANIZATIONS**

Effective after the close of business on or about July 17, 2009, the following Disappearing Portfolios will reorganize into and become part of the following Surviving Portfolios:

<b>Disappearing Portfolios</b>	<b>Surviving Portfolios</b>
ING Neuberger Berman Partners Portfolio	ING Russell™ Large Cap Index Portfolio
ING Oppenheimer Main Street Portfolio®	
ING Van Kampen Capital Growth Portfolio	ING Russell™ Large Cap Growth Index Portfolio

Effective after the close of business on or about August 7, 2009, the following Disappearing Portfolios will reorganize into and become part of the following Surviving Portfolios:

<b>Disappearing Portfolios</b>	<b>Surviving Portfolios</b>
ING Growth and Income Portfolio II	ING Growth and Income Portfolio
ING Index Plus International Equity Portfolio	ING International Index Portfolio
ING Opportunistic Large Cap Growth Portfolio	ING Opportunistic Large Cap Portfolio

**Information Regarding Reorganizations:**

These reorganizations will be administered pursuant to agreements, which either have been approved, or are subject to approval, by the boards of trustees of the Disappearing Portfolios. The reorganization agreements will also be subject to shareholder approval. If shareholder approval is obtained, each reorganization is expected to take place on or about the relevant date noted above, resulting in a shareholder of a given Disappearing Portfolio becoming a shareholder of the corresponding Surviving Portfolio. Each shareholder will thereafter hold shares of the Surviving Portfolio having equal aggregate value as shares of the Disappearing Portfolio, and the Disappearing Portfolios will no longer be available under the contract.

Unless you provide us with alternative allocation instructions, all future allocations directed to a given Disappearing Portfolio will be automatically allocated to the corresponding Surviving Portfolio. You may give us alternative allocation instructions at any time by contacting our Customer Contact Center at 1-800-238-6273.

As of the relevant effective date noted above, any references in the prospectus to the Disappearing Portfolios as being available under the contract are deleted.