

ING LIFE INSURANCE AND ANNUITY COMPANY
and its
Variable Annuity Account C

ING Flexible Income

**Supplement dated December 20, 2006 to the Contract Prospectus
and Statement of Additional Information,
each dated April 28, 2006, as supplemented**

This supplement updates certain information contained in your Contract Prospectus and Statement of Additional Information (SAI). Please read it carefully and keep it with your current Contract Prospectus and SAI for future reference.

1. Effective January 13, 2007, ING Goldman Sachs[®] Capital Growth Portfolio (Service Class) will merge into ING VP Growth Portfolio (Class I). After the close of business on January 12, 2007, all existing account balances invested in ING Goldman Sachs[®] Capital Growth Portfolio (Service Class) will be transferred to ING VP Growth Portfolio (Class I). As a result of the merger, effective January 13, 2007 all references to ING Goldman Sachs[®] Capital Growth Portfolio (Service Class) in the Contract Prospectus and SAI are hereby deleted.
2. Effective December 1, 2006, the information for ING Legg Mason Partners Aggressive Growth Portfolio appearing in the Contract Prospectus under Appendix II – Description of Underlying Funds is deleted and replaced with the following to reflect a subadviser change.

Fund Name	Investment Adviser/ Subadviser	Investment Objective(s)
ING Partners, Inc. – ING Legg Mason Partners Aggressive Growth Portfolio	ING Life Insurance and Annuity Company Subadviser: ClearBridge Advisors, LLC	Seeks long-term growth of capital.

3. Effective December 31, 2006, Directed Services, Inc. is being converted to a limited liability company, redomiciled to Delaware, and reorganized as a wholly-owned subsidiary of ING Life Insurance and Annuity Company. Accordingly, effective December 31, 2006, all references to Directed Services, Inc. appearing in the Contract Prospectus are replaced with Directed Services, LLC.
4. Effective December 31, 2006, the investment adviser for each of the portfolios under ING Partners, Inc. will change to Directed Services, LLC. Accordingly, effective December 31, 2006, all references to ING Life Insurance and Annuity Company as investment adviser for each portfolio under ING Partners, Inc. appearing in the Contract Prospectus under Appendix II – Description of Underlying Funds are replaced with Directed Services, LLC.