

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

ING Flexible Income

Supplement dated April 3, 2007 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.

Effective April 28, 2007, the ING American Century Select Portfolio (Initial Class) will merge into the ING BlackRock Large Cap Growth Portfolio (Class I). After the close of business on April 27, 2007, all existing account balances invested in the ING American Century Select Portfolio (Initial Class) will be transferred to the ING BlackRock Large Cap Growth Portfolio (Class I). The ING BlackRock Large Cap Growth Portfolio (Class I) will be added to your contract on April 30, 2007.

Unless you provide us with alternative transfer instructions, all future transfers directed to the ING American Century Select Portfolio (Initial Class) after the date of the merger will be automatically transferred to the ING BlackRock Large Cap Growth Portfolio (Class I). You may give us alternative transfer instructions at any time by contacting our Customer Service Center through:

ING
Attention: Payout Services
151 Farmington Avenue
Hartford, CT 06156
1-800-238-6273

See also the Transfers section of your Contract Prospectus for further information about making fund transfer changes.