

**ING LOGO**  
**AMERICAS**  
US Legal Services

J. Neil McMurdie  
Senior Counsel  
Tel: 860.580.2824 | Fax: 860.580.4844  
Email: neil.mcmurdie@us.ing.com

December 3, 2010

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Attention: Filing Desk

**Re: ING Life Insurance and Annuity Company and its Variable Annuity Account C**  
**Prospectus Title: Opportunity Plus – Multiple Option Group Variable Annuity Contracts**  
**File Nos.: 033-75962\* and 811-02513**  
**Rule 497(j) Filing**

Ladies and Gentlemen:

On behalf of ING Life Insurance and Annuity Company and its Variable Annuity Account C, we hereby certify pursuant to Rule 497(j) under the Securities Act of 1933, as amended, that:

- The form of the Prospectus Supplement that would have been filed under Rule 497(c) would not have differed from that contained in the most recent post-effective amendment to the above-referenced Registration Statement; and
- The text of the most recent post-effective amendment to the above-referenced Registration Statement was filed electronically by EDGARLink on December 3, 2010.

If you have any questions, please call the undersigned at 860-580-2824 or Patricia Guerrero at 860-580-2815.

Sincerely,

/s/ Neil J. McMurdie

Neil J. McMurdie