

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

State University of New York Defined Contribution Retirement Plan

Supplement dated June 18, 2013 to the Contract Prospectus dated May 1, 2013, as amended

This supplement updates and amends certain information contained in your variable annuity Contract Prospectus. Please read it carefully and keep it with your Contract Prospectus for future reference.

IMPORTANT INFORMATION ABOUT FUND FEES AND EXPENSES

The entire section entitled “Fund Fees and Expenses” under the FEE TABLE section of the Contract Prospectus is deleted and replaced with the following:

Fund Fees and Expenses

The next item shows the minimum and maximum total operating expenses charged by the funds that you may pay periodically during the time that you own the contract. The minimum and maximum expenses listed below are based on expenses for the funds’ most recent fiscal year ends without taking into account any fee waiver or expense reimbursement arrangements that may apply. More detail concerning each fund’s fees and expenses is contained in the prospectus for each fund.

<i>Total Annual Fund Operating Expenses</i>	Minimum	Maximum
(expenses that are deducted from fund assets, including management fees, distribution (12b-1) and/or service fees, and other expenses)	0.10%	1.30%

See the “FEES–Fund Fees and Expenses” section of the contract prospectus for additional information about the fees and expenses of the funds, including information about the revenue we may receive from each of the funds or the fund’s affiliates.

Examples

The following Examples are intended to help you compare the cost of investing in the contract with the cost of investing in other variable annuity contracts. These costs include the maximum separate account annual expenses and fund fees and expenses.

Maximum Fund Fees and Expenses Examples. The following Example assumes that you invest \$10,000 in the contract for the time periods indicated. The Example also assumes that your investment has a 5.0% return each year and assumes the **maximum** fees and expenses of any of the funds. Although your actual costs may be higher or lower, based on these assumptions, your costs would be:

<u>1 Year</u>	<u>3 Years</u>	<u>5 Years</u>	<u>10 Years</u>
\$283	\$868	\$1,479	\$3,128

Minimum Fund Fees and Expenses Examples. The following Example assumes that you invest \$10,000 in the contract for the time periods indicated. The Example also assumes that your investment has a 5.0% return each year and assumes the **minimum** fees and expenses of any of the funds. Although your actual costs may be higher or lower, based on these assumptions, your costs would be:

<u>1 Year</u>	<u>3 Years</u>	<u>5 Years</u>	<u>10 Years</u>
\$163	\$505	\$871	\$1,900

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