



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 10, 2022

Marcy S. Cohen
General Counsel and Managing Director
ING Groep N.V.
Bijlmerdreef 106
1102 CT Amsterdam
P.O. Box 1800, 1000 BV Amsterdam
The Netherlands

Re: ING Groep N.V.
Registration Statement on Form F-3
Filed August 4, 2022
File No. 333-266516

Dear Ms. Cohen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance