

ING USA Annuity and Life Insurance Company
Separate Account B

ING Rollover ChoiceSM Variable Annuity

Supplement dated May 3, 2006 to the Contract Prospectus dated April 28, 2006

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

The Fund List located on the second page of the Contract Prospectus is deleted and replaced with the following:

Fidelity [®] VIP Contrafund [®] Portfolio (Service Class 2)	ING Solution 2035 Portfolio (Service Class) ⁽⁶⁾
Fidelity [®] VIP Equity-Income Portfolio (Service Class 2)	ING Solution 2045 Portfolio (Service Class) ⁽⁶⁾
Franklin Small Cap Value Securities Fund (Class 2)	ING Solution Income Portfolio (Service Class) ⁽⁶⁾
ING American Century Large Company Value Portfolio (Service Class)	ING T. Rowe Price Diversified Mid Cap Growth Portfolio (Service Class)
ING American Century Select Portfolio (Service Class) ⁽¹⁾	ING T. Rowe Price Equity Income Portfolio (Class S)
ING American Century Small-Mid Cap Value Portfolio (Service Class) ⁽²⁾	ING T. Rowe Price Growth Equity Portfolio (Service Class)
ING American Funds Growth Portfolio ⁽³⁾	ING UBS U.S. Large Cap Equity Portfolio (Service Class)
ING American Funds Growth-Income Portfolio ⁽³⁾	ING Van Kampen Comstock Portfolio (Service Class)
ING American Funds International Portfolio ⁽³⁾	ING Van Kampen Equity and Income Portfolio (Service Class) ⁽¹⁾
ING Baron Small Cap Growth Portfolio (Service Class)	ING VP Balanced Portfolio, Inc. (Class S)
ING Davis Venture Value Portfolio (Service Class) ⁽²⁾	ING VP Financial Services Portfolio (Class S)
ING Evergreen Omega Portfolio (Class S)	ING VP Global Science and Technology Portfolio (Class S)
ING FMR SM Earnings Growth Portfolio (Class S)	ING VP Growth and Income Portfolio (Class S)
ING Fundamental Research Portfolio (Service Class)	ING VP Growth Portfolio (Class S)
ING GET U.S. Core Portfolio ⁽⁴⁾	ING VP Index Plus International Equity Portfolio (Class S)
ING Goldman Sachs [®] Capital Growth Portfolio (Service Class) ⁽⁵⁾	ING VP Index Plus LargeCap Portfolio (Class S)
ING JPMorgan International Portfolio (Service Class) ⁽²⁾	ING VP Index Plus MidCap Portfolio (Class S)
ING JPMorgan Mid Cap Value Portfolio (Service Class)	ING VP Index Plus SmallCap Portfolio (Class S)
ING Legg Mason Partners Aggressive Growth Portfolio (Service Class) ⁽²⁾	ING VP Intermediate Bond Portfolio (Class S)
ING Legg Mason Value Portfolio (Class S)	ING VP International Equity Portfolio (Class S)
ING Liquid Assets Portfolio (Class S)	ING VP International Value Portfolio (Class S)
ING MFS Capital Opportunities Portfolio (Service Class)	ING VP LargeCap Growth Portfolio (Class S)
ING MFS Total Return Portfolio (Class S)	ING VP MidCap Opportunities Portfolio (Class S)
ING OpCap Balanced Value Portfolio (Service Class)	ING VP Real Estate Portfolio (Class S)
ING Oppenheimer Global Portfolio (Service Class) ⁽¹⁾	ING VP Small Company Portfolio (Class S)
ING Oppenheimer Strategic Income Portfolio (Service Class)	ING VP SmallCap Opportunities Portfolio (Class S)
ING PIMCO Core Bond Portfolio (Class S)	ING VP Strategic Allocation Conservative Portfolio (Class S) ⁽²⁾
ING PIMCO High Yield Portfolio (Class S)	ING VP Strategic Allocation Growth Portfolio (Class S)
ING PIMCO Total Return Portfolio (Service Class)	ING VP Strategic Allocation Moderate Portfolio (Class S) ⁽²⁾
ING Pioneer Fund Portfolio (Class S)	ING VP Value Opportunity Portfolio (Class S)
ING Pioneer Mid Cap Value Portfolio (Class S)	Oppenheimer Main Street Small Cap Fund [®] /VA (Service Shares)
ING Solution 2015 Portfolio (Service Class) ⁽⁶⁾	PIMCO VIT Real Return Portfolio (Administrative Class)
ING Solution 2025 Portfolio (Service Class) ⁽⁶⁾	Pioneer Equity Income VCT Portfolio (Class II)

(1) As of April 29, 2005, Initial Class shares of these funds were closed for further investment.

(2) This fund has changed its name to the name listed above. See Appendix B – The Investment Portfolios for a complete list of former and current fund names.

(3) These portfolios are “Master-Feeder” funds. See “Fees – Fund Fees and Expenses” for additional information.

(4) The ING GET U.S. Core Portfolio is not currently available for investment.

(5) Goldman Sachs[®] is a registered service mark of Goldman, Sachs & Co., and it is used by agreement with Goldman, Sachs & Co.

(6) These portfolios are structured as fund of funds that invest directly in shares of underlying funds. See “Fees – Fund Fees and Expenses” for additional information.