

**SUPPLEMENT Dated May 21, 2010  
To The Prospectuses Dated August 21, 2006**

**Wells Fargo ING Landmark  
And  
Wells Fargo ING Opportunities**

**Issued By ING USA Annuity and Life Insurance Company  
Through Its Separate Account B**

*This supplement updates the prospectus. Please read it carefully and keep it with your copy of the prospectus for future reference. If you have any questions, please call our Customer Contact Center at 1-800-366-0066.*

**1. Effective April 30, 2010** the following investment portfolio is now available under your Contract:

| <b>Fund Name</b>                         | <b>Investment Adviser/<br/>Subadviser</b>  | <b>Investment Objective</b>   |
|--|--|---|
| <b>ING Investors Trust</b>               |  |   |
| ING Small Company Portfolio<br>(Class S) | <b>Investment Adviser:</b> ING<br>Investments, LLC<br><b>Investment Subadviser:</b> ING<br>Investment Management Co. | Seeks growth of capital primarily through<br>investment in a diversified portfolio of<br>common stocks of companies with smaller<br>market capitalizations. |

**2. Effective April 30, 2010** the following fund name changes apply to the investment portfolios that are currently open to new investments, and also reflect a Subadviser change as noted:

| <b>List of Fund Name Changes</b>   |   |
|--|---|
| <b>Former Fund Name</b>  | <b>Current Fund Name</b>  |
| ING Evergreen Health Sciences Portfolio                                    | ING Wells Fargo Health Care Portfolio (Class S)   |
| ING Legg Mason Partners Aggressive Growth Portfolio                        | ING Legg Mason ClearBridge Aggressive Growth Portfolio<br>(Service Class)   |
| ING Van Kampen Global Franchise Portfolio<br>Former Subadviser: Van Kampen | ING Morgan Stanley Global Franchise Portfolio (Class S)<br>Current Subadviser: Morgan Stanley Investment Management<br>Inc. |

**3. Effective April 30, 2010** the following fund name changes apply to the investment portfolios that are currently closed to new investments, and also reflect a Subadviser change as noted:

| <b>List of Fund Name Changes</b>                                |  |
|---|--|
| <b>Former Fund Name</b>   | <b>Current Fund Name</b>   |
| ING Evergreen Omega Portfolio                                   | ING Wells Fargo Omega Growth Portfolio (Class S)                                   |
| ING Lord Abbett Affiliated Portfolio                            | ING Lord Abbett Growth and Income Portfolio (Class S)                              |
| AIM V. I. Leisure Fund<br>Former Subadviser: AIM Advisors, Inc. | Invesco V. I. Leisure Fund (Class I)<br>Current Subadviser: Invesco Advisors, Inc. |
| Wells Fargo VT Asset Allocation Fund                            | Wells Fargo VT Index Asset Allocation Fund   |

**4. Effective after the close of business on or about July 16, 2010** the following Disappearing Portfolios will reorganize into and become part of the following Surviving Portfolios:

| <b>Disappearing Portfolios</b>                     | <b>Surviving Portfolios</b>                   |
|--|---|
| Wells Fargo Advantage VT C&B Large Cap Value Fund  | Wells Fargo Advantage VT Intrinsic Value Fund |
| Wells Fargo Advantage VT Equity Income Fund        | Wells Fargo Advantage VT Intrinsic Value Fund |
| Wells Fargo Advantage VT Large Company Growth Fund | Wells Fargo Advantage VT Omega Growth Fund    |

In connection with these reorganizations, the following investment portfolios will be made available after the close of business on or about July 16, 2010 under your Contract. These portfolios will be closed to new investments:

| <i><b>Fund Name</b></i>                                    | <i><b>Investment Adviser/ Subadviser</b></i>                    | <i><b>Investment Objective</b></i>              |
|--|---|---|
| <b>Wells Fargo Variable Trust</b>                          |   |   |
| Wells Fargo Advantage VT<br>Intrinsic Value Fund (Class 2) | <b>Investment Adviser:</b> Wells<br>Fargo Funds Management, LLC | Seeks long-term capital appreciation.           |
| Wells Fargo Advantage VT<br>Omega Growth Fund (Class 2)    | <b>Investment Adviser:</b> Wells<br>Fargo Funds Management, LLC | Seeks long-term capital<br>growth/appreciation. |

**5. Effective after the close of business on or about August 20, 2010** the following Disappearing Portfolios will reorganize into and become part of the following Surviving Portfolios:

| <b>Disappearing Portfolios</b>                  | <b>Surviving Portfolios</b>     |
|---|---------------------------------|
| ING Opportunistic LargeCap Portfolio            | ING Growth and Income Portfolio |
| ING Wells Fargo Small Cap Disciplined Portfolio | ING Small Company Portfolio     |

#### **Information Regarding the Portfolio Reorganizations:**

These reorganizations will be administered pursuant to agreements, which have been approved by the boards of trustees of the Disappearing Portfolios. The reorganization agreements are also subject to shareholder approval. If shareholder approval is obtained, each reorganization is expected to take place on or about July 16, 2010 and August 20, 2010 (as noted above), resulting in a shareholder of a given Disappearing Portfolio becoming a shareholder of the corresponding Surviving Portfolio. Each shareholder will thereafter hold shares of the Surviving Portfolio having equal aggregate value as shares of the Disappearing Portfolio, and the Disappearing Portfolios will no longer be available under the contract.

Unless you provide us with alternative allocation instructions, all future allocations directed to a given Disappearing Portfolio will be automatically allocated to the corresponding Surviving Portfolio. You may give us alternative allocation instructions at any time by contacting our Customer Contact Center at 1-800-366-0066.

As of the relevant effective date noted above, any references in the prospectus to the Disappearing Portfolios as being available under the contract are deleted.

**6. Overnight Delivery.** If you would like a withdrawal sent to you by overnight delivery service, you may choose to have the \$20 charge for overnight delivery deducted from the amount of the withdrawal.