

**SUPPLEMENT Dated June 14, 2010
To The Current Prospectus**

**ING GoldenSelect Opportunities
ING GoldenSelect Legends
ING GoldenSelect DVA**

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

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

The following changes apply to certain investment portfolios under your contract. These changes consist of name changes or subadviser changes. The investment objective of each portfolio is unchanged. The explanatory parentheticals clarify the specific changes for each investment portfolio. Appendix B is hereby amended as follows (with the list of available investment portfolios at the front of the prospectus revised accordingly).

Fund Name and Investment Adviser/Subadviser	Investment Objective
ING Investors Trust 7337 E. Doubletree Ranch Road, Scottsdale, AZ 85258	
ING Large Cap Growth Portfolio (formerly known as ING Wells Fargo Omega Growth Portfolio) (Currently closed to new allocations.)	Seeks long-term capital growth.
Investment Adviser: Directed Services LLC Investment Subadviser: ING Investment Management Co. (formerly, Wells Capital Management Inc.)	
ING DFA World Equity Portfolio (effective on or about August 23, 2010 – previously, ING DFA Global All Equity Portfolio)	Seeks long-term capital appreciation.
Investment Adviser: Directed Services LLC Investment Subadviser: Dimensional Fund Advisors LP	
ING Van Kampen Growth and Income Portfolio	Seeks long-term growth of capital and income.
Investment Adviser: Directed Services LLC Investment Subadviser: Invesco Advisers, Inc. (formerly known as Van Kampen)	

Fund Name and Investment Adviser/Subadviser	Investment Objective
ING Partners, Inc. <i>7337 East Doubletree Ranch Road, Scottsdale, AZ 85258</i>	
ING Van Kampen Comstock Portfolio Investment Adviser: Directed Services LLC Investment Subadviser: Invesco Advisers, Inc. <i>(formerly known as Van Kampen)</i>	Seeks capital growth and income.
ING Van Kampen Equity and Income Portfolio Investment Adviser: Directed Services LLC Investment Subadviser: Invesco Advisers, Inc. <i>(formerly known as Van Kampen)</i>	Seeks total return, consisting of long-term capital appreciation and current income.

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GoldenSelect DVA Series 100 GoldenSelect Value

**ING GoldenSelect Premium Plus
featuring The Galaxy VIP Fund**

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Fund Name and Investment Adviser/Subadviser		Investment Objective
ING Investors Trust <i>7337 E. Doubletree Ranch Road, Scottsdale, AZ 85258</i>		
ING Van Kampen Growth and Income Portfolio		Seeks long-term growth of capital and income.
Investment Adviser: Directed Services LLC Investment Subadviser: Invesco Advisers, Inc. <i>(formerly known as Van Kampen)</i>		
ING Partners, Inc. <i>7337 East Doubletree Ranch Road, Scottsdale, AZ 85258</i>		
ING Van Kampen Equity and Income Portfolio		Seeks total return, consisting of long-term capital appreciation and current income.
Investment Adviser: Directed Services LLC Investment Subadviser: Invesco Advisers, Inc. <i>(formerly known as Van Kampen)</i>		