

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

**GoldenSelect DVA Series 100                      GoldenSelect Value**

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

**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 that are currently available 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).

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