

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

ING Rollover ChoiceSM Variable Annuity Contracts

Supplement dated July 8, 2010 to the Contract Prospectus, dated April 30, 2010, as amended.

The following information updates and amends certain information contained in your variable annuity Contract Prospectus. Please read it carefully and keep it with your current Contract Prospectus for future reference.

The following information updates the list of funds available under your contract.

The footnote attributable to the ING Van Kampen Equity and Income Portfolio (S Class) on the cover of your Contract Prospectus is hereby deleted and replaced with a reference to footnote 6. Accordingly, the list of funds is hereby deleted and replaced with the following:

The funds available under your contract are*:

Fidelity [®] VIP Contrafund [®] Portfolio (Service Class 2) Fidelity [®] VIP Equity-Income Portfolio (Service Class 2) Franklin Small Cap Value Securities Fund (Class 2) ING American Century Small-Mid Cap Value Portfolio (S Class) ING American Funds Bond Portfolio ⁽¹⁾ ING American Funds Growth Portfolio ⁽¹⁾ ING American Funds Growth-Income Portfolio ⁽¹⁾ ING American Funds International Portfolio ⁽¹⁾ ING Balanced Portfolio (Class S) ING Baron Small Cap Growth Portfolio (S Class) ING BlackRock Inflation Protected Bond Portfolio (Class S) ING BlackRock Large Cap Growth Portfolio (Class S) ⁽²⁾ ING BlackRock Science and Technology Opportunities Portfolio (Class S) ING Clarion Global Real Estate Portfolio (Class S) ING Davis New York Venture Portfolio (S Class) ING DFA Global All Equity Portfolio (Class S) ⁽³⁾⁽⁴⁾ ING Franklin Templeton Founding Strategy Portfolio (Class S) ING GET U.S. Core Portfolio ⁽⁵⁾ ING Growth and Income Portfolio (Class S) ING Index Plus LargeCap Portfolio (Class S) ING Index Plus MidCap Portfolio (Class S) ING Index Plus SmallCap Portfolio (Class S) ING Intermediate Bond Portfolio (Class S) ING International Index Portfolio (Class S) ING International Value Portfolio (Class S) ING JPMorgan Emerging Markets Equity Portfolio (Class S) ING JPMorgan Mid Cap Value Portfolio (S Class) ING Legg Mason ClearBridge Aggressive Growth Portfolio (S Class) ⁽³⁾ ING Liquid Assets Portfolio (Class S) ING Marsico International Opportunities Portfolio (Class S) ING MFS Total Return Portfolio (Class S) ING MFS Utilities Portfolio (Class S) ING MidCap Opportunities Portfolio (Class S)	ING Oppenheimer Global Portfolio (S Class) ⁽⁶⁾ ING Oppenheimer Global Strategic Income Portfolio (S Class) ⁽³⁾ ING Opportunistic LargeCap Portfolio (Class S) ING PIMCO High Yield Portfolio (Class S) ING PIMCO Total Return Bond Portfolio (Class S) ING Pioneer Fund Portfolio (Class S) ING Pioneer Mid Cap Value Portfolio (Class S) ING Russell TM Large Cap Growth Index Portfolio (Class S) ING Small Company Portfolio (Class S) ING SmallCap Opportunities Portfolio (Class S) ING Solution Income Portfolio (S Class) ⁽⁴⁾ ING Solution 2015 Portfolio (S Class) ⁽⁴⁾ ING Solution 2025 Portfolio (S Class) ⁽⁴⁾ ING Solution 2035 Portfolio (S Class) ⁽⁴⁾ ING Solution 2045 Portfolio (S Class) ⁽⁴⁾ ING Strategic Allocation Conservative Portfolio (Class S) ⁽⁴⁾ ING Strategic Allocation Growth Portfolio (Class S) ⁽⁴⁾ ING Strategic Allocation Moderate Portfolio (Class S) ⁽⁴⁾ ING T. Rowe Price Capital Appreciation Portfolio (Class S) ING T. Rowe Price Diversified Mid Cap Growth Portfolio (S Class) ING T. Rowe Price Equity Income Portfolio (Class S) ING T. Rowe Price Growth Equity Portfolio (S Class) ING Templeton Foreign Equity Portfolio (S Class) ING Thornburg Value Portfolio (S Class) ING UBS U.S. Large Cap Equity Portfolio (S Class) ING U.S. Bond Index Portfolio (Class S) ING Van Kampen Comstock Portfolio (S Class) ING Van Kampen Equity and Income Portfolio (S Class) ⁽⁶⁾ ING Wells Fargo Omega Growth Portfolio (Class S) ⁽³⁾ ING WisdomTree SM Global High-Yielding Equity Index Portfolio (Class S) ⁽⁷⁾ Oppenheimer Main Street Small Cap Fund [®] /VA (Service Shares) PIMCO VIT Real Return Portfolio (Administrative Class) Pioneer Equity Income VCT Portfolio (Class II)
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* The ING Diversified International Fund was closed to new investments on April 26, 2007. The ING PIMCO Total Return Portfolio and ING Van Kampen Capital Growth Portfolio were closed to new investments on May 1, 2009. There is no further information about these funds in this prospectus.

(1) These portfolios are “Master-Feeder” funds. See “The Funds” for additional information.

(2) Class I shares of this fund are available only to those investors who were invested in the Initial Class shares of the ING American Century Select Portfolio as of April 29, 2005. On April 27, 2007, the ING American Century Select Portfolio merged into the ING BlackRock Large Cap Growth Portfolio.

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

(4) These portfolios are structured as fund of funds that invest directly in shares of underlying funds. See “The Funds” for additional information.

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

(6) As of April 29, 2005, Initial Class shares of this fund were closed for further investment.

(7) WisdomTreeSM is a service mark of WisdomTree Investments.