

**SUPPLEMENT Dated April 26, 2011
To The Current Prospectus**

ING GoldenSelect Legends

**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 Service Center at 1-800-366-0066.

Effective April 29, 2011 the following subadviser and fund name changes apply to the individual portfolios listed below. Except as otherwise indicated, these investment portfolios are currently open to new investments.

List of Subadviser and Fund Name Changes	
<i>Former Fund Name</i>	<i>Current Fund Name</i>
ING Wells Fargo Health Care Portfolio <i>Former Subadviser:</i> Wells Fargo Funds Management, LLC	*ING BlackRock Health Sciences Opportunities Portfolio <i>Current Subadviser:</i> BlackRock Investment Management, LLC
ING Columbia Small Cap Value Portfolio	ING Columbia Small Cap Value II Portfolio (Class S)
ING Van Kampen Comstock Portfolio	ING Invesco Van Kampen Comstock Portfolio (Class S)
ING Van Kampen Equity and Income Portfolio	ING Invesco Van Kampen Equity and Income Portfolio (Class S)
ING Van Kampen Growth and Income Portfolio	ING Invesco Van Kampen Growth and Income Portfolio (Class S2)

*Currently closed to new investments.

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

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ING Van Kampen Comstock Portfolio	ING Invesco Van Kampen Comstock Portfolio (Class S)
ING Van Kampen Equity and Income Portfolio	ING Invesco Van Kampen Equity and Income Portfolio (Class S)
ING Van Kampen Growth and Income Portfolio	ING Invesco Van Kampen Growth and Income Portfolio (Class S)