

Via Facsimile and U.S. Mail  
Mail Stop 4720

September 3, 2009

David A. Wheat  
Executive Vice President and Chief Financial Officer  
ING Life Insurance and Annuity Company  
One Orange Way  
Windsor, Connecticut 06095-4774

**Re:   ING Life Insurance and Annuity Company**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 033-23376**

Dear Mr. Wheat:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief