



LAW DEPARTMENT

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ST. CATHERINE

February 15, 2008



VIA FEDERAL EXPRESS

Office of International Corporate Finance,
Division of Corporation Finance,
Securities and Exchange Commission,
100 F Street, N.E.,
Washington, D.C. 20549.

SUPPL

Re: File No. 82-35053/ING Canada Inc. Rule 12g3-2(b) Exemption

Dear Sir or Madam:

We are writing in reference to the exemption granted to ING Canada Inc. pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934 (the "Exchange Act") (File No. 82-35053).

This letter is to inform you that we are now providing the information required to be furnished to the Securities and Exchange Commission electronically pursuant to Rule 12g3-2(f) under the Exchange Act.

The information is available at the following web address:
<http://www.sedar.com/DisplayCompanyDocuments.do?lang=EN&issuerNo=00021370>

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Sincerely,

Chantal Denommée
Vice-President, Legal Affairs and
Compliance, and Assistant Secretary
ING Canada Inc.

cc: Françoise Guénette
Senior Vice President, Corporate and Legal Services, and Secretary
ING Canada Inc.

END