

Nov-09-05

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From-NEW YORK STOCK EX

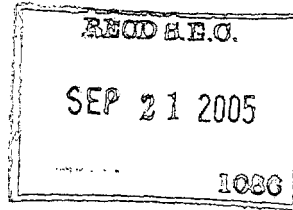
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Manager  
Securities Operations

T-567 P.003/003 F-306  
New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005



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**REVISED**

November 9, 2005

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531 – STOP 1004  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, ING USA Annuity and Life Insurance Company Secured Medium-Term Notes issued through ING USA Global Funding Trust I, 4.50% Secured Medium-Term Notes due 2010 of ING USA Global Funding Trust I and guarantees thereof and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 21, 2005. Tentative listing date – September 22, 2005.

Sincerely,

PROCESSED

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THOMSON  
FINANCIAL

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