

**SECURITIES AND EXCHANGE COMMISSION**

**FORM 497J**

Certification of no change in definitive materials under paragraph (j) of Securities Act Rule  
497

Filing Date: **2012-04-30**  
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**SEPARATE ACCOUNT B OF ING USA ANNUITY LIFE  
INSURANCE CO**

CIK:[836687](#) | IRS No.: **410991508** | Fiscal Year End: **1231**  
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[ING STATIONERY]

April 30, 2012

United States Securities and Exchange Commission  
100 F Street N.E., Room 1580  
Washington, DC 20549

Re: File Nos. 811-05626; 333-28755

Prospectus Name: ING GoldenSelect Premium Plus

Dear Commissioners:

Please be advised that in lieu of filing a copy of the ING GoldenSelect Premium Plus Prospectus and Statement of Additional Information under Rule 497(c) of the Securities Act of 1933 (the "1933 Act") for certain deferred combination variable and fixed annuity contracts, we hereby certify the following pursuant to Rule 497(j) of the 1933 Act:

- (1) The form of the Prospectus and Statement of Additional Information that would have been filed under Rule 497(c) of the 1933 Act would not have differed from that contained in the most recent registration statement or amendment; and
- (2) The text of the most recent registration statement or amendment has been filed electronically.

Please do not hesitate to contact me should you have any questions or comments.

Sincerely,

/s/ Nicholas Morinigo

Nicholas Morinigo  
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