AMENDMENT THREE TO CONTRACT

Between the State of Nevada
Acting By and Through Its

Nevada Public Employees Deferred Compensation Program
100 North Stewart Street, Suite 210
Carson City, Nevada 89701

and

ING Life Insurance and Annuity Company
One Orange Way
Windsor, Connecticut 06095

1. AMENDMENTS. All provisions of the original contract dated November 13, 2007, attached hereto as Exhibit A, will remain in full force and effect with the exception of the following:

   1. The term of the contract will be extended to December 31, 2014.
   2. ING will provide an annual reimbursement to the State of $90,000.

2. INCORPORATED DOCUMENTS. Exhibit A (Original Contract) is attached hereto, incorporated by reference herein and made a part of this amended contract, and Attachment One (Amended Scope of Work).

3. REQUIRED APPROVAL. This amendment to the original contract shall not become effective until and unless approved by the Nevada State Board of Examiners.

IN WITNESS WHEREOF, the parties hereto have caused this amendment to the original contract to be signed and intend to be legally bound thereby.

ING	Date
Scott K. Sisco, Chairman Nevada Deferred Compensation Program	Date

APPROVED BY BOARD OF EXAMINERS

Signature - Board of Examiners	Date

Approved as to form by:

Deputy Attorney General for Attorney General	Date