

ING U.S., Inc.
Form 10-Q/A
June 20, 2013

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-Q/A

(Amendment No. 1)

(Mark One)

☒ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2013

OR

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the transition period from _ to _

Commission File Number: _001-35897_

ING U.S., Inc.

(Exact name of registrant as specified in its charter)

Delaware

52-1222820

(State or other jurisdiction of incorporation or
organization)

(IRS Employer Identification No.)

230 Park Avenue

New York, New York

10169

(Address of principal executive offices)

(Zip Code)

(212) 309-8200

(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days. Yes ☐ No ☒

Indicate by check mark whether the registrant (1) has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer", "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☐

Accelerated filer ☐

Non-accelerated filer ☒

Smaller reporting company ☐

(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes

☐ No ☒

APPLICABLE ONLY TO CORPORATE ISSUERS:

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date: At May 21, 2013 260,769,230 shares of Common Stock, \$.01 par value, were outstanding.

EXPLANATORY NOTE

The purposes of this Amendment No. 1 on Form 10-Q/A to ING U.S., Inc.'s ("ING U.S.") Quarterly Report on Form 10-Q for the period ended March 31, 2013 (the "Form 10-Q"), originally filed with the Securities and Exchange Commission on May 23, 2013, are as follows:

1. To furnish Exhibit 101 to the Form 10-Q within the 30-day grace period provided for the initial submission of interactive data files, as permitted by Rule 405 of Regulation S-T; and
2. To re-file Exhibits 10.9, 10.10, 10.11, 10.12 and 10.13, which were filed in the original Form 10-Q submission but were not identified by the correct exhibit number.

No other changes have been made to the Form 10-Q. This Form 10-Q/A speaks as of the original filing date of the Form 10-Q, does not reflect events that may have occurred subsequent to the original filing date, and does not modify or update in any way disclosures made in the original Form 10-Q.

In accordance with Rule 406T of Regulation S-T, the interactive data files contained in Exhibit 101 to this Form 10-Q/A are furnished and shall not be deemed to be "filed" for purposes of Sections 11 and 12 of the Securities Act of 1933, as amended (the "Securities Act"), nor will they be deemed filed for purposes of Section 18 of the Securities Exchange Act, as amended (the "Exchange Act"), or otherwise subject to the liability of such sections, and shall not be part of any registration statement or other document filed under the Securities Act or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

Item 6. Exhibits

| Exhibit No. | Description of Exhibit |
|-------------|--|
| 3.1 | Amended and Restated Certificate of Incorporation of ING U.S., Inc. (included as Exhibit 3.2 to Amendment No. 4 to the Company's Registration Statement on Form S-1 (File No. 333-184847), filed on April 16, 2013, and incorporated herein by reference) |
| 3.2 | Amended and Restated By-Laws of ING U.S., Inc. (included as Exhibit 3.1 to the Company's Current Report on Form 8-K, filed on May 7, 2013, and incorporated herein by reference). |
| 4.1 | Registration Rights Agreement between ING U.S., Inc. and ING Groep N.V. dated as of May 7, 2013 (included as Exhibit 10.4 to the Company's Current Report on Form 8-K, filed on May 7, 2013, and incorporated herein by reference) |
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| 4.4 | Warrant issued to ING Groep N.V. dated May 7, 2013 (included as Exhibit 99.2 to the Company's Current Report on Form 8-K, filed on May 7, 2013, and incorporated herein by reference) |
| 10.01 | Tax Sharing Agreement by and between ING U.S., Inc. and various subsidiaries with respect to federal taxes effective as of January 1, 2013 (included as Exhibit 10.30 to Amendment No. 2 to the Company's Registration Statement on Form S-1 (File No. 333-184847), filed on March 19, 2013, and incorporated herein by reference) |
| 10.02 | Second Supplemental Indenture, dated as of February 11, 2013, among ING U.S., Inc., Lion Connecticut Holdings Inc. and U.S. Bank National Association, as trustee (included as Exhibit 10.74 to Amendment No. 2 to the Company's Registration Statement on Form S-1 (File No. 333-184847), filed on March 19, 2013, and incorporated herein by reference) |
| 10.03 | Registration Rights Agreement, dated February 11, 2013, by and among ING U.S., Inc., Lion Connecticut Holdings Inc. and Deutsche Bank Securities Inc., J.P. Morgan Securities LLC, RBC Capital Markets, LLC and Suntrust Robinson Humphrey, Inc. (included as Exhibit 10.75 to Amendment No. 2 to the Company's Registration Statement on Form S-1 (File No. 333-184847), filed on March 19, 2013, and incorporated herein by reference) |
| 10.04 | Shareholder Agreement between ING U.S., Inc. and ING Groep N.V. dated as of May 7, 2013 (included as Exhibit 10.1 to the Company's Current Report on Form 8-K, filed on May 7, 2013, and incorporated herein by reference) |
| 10.05 | Transitional Intellectual Property License Agreement between ING U.S., Inc. and ING Groep N.V. dated as of May 7, 2013 (included as Exhibit 10.2 to the Company's Current Report on Form 8-K, filed on May 7, 2013, and incorporated herein by reference) |
| 10.06 | Equity Administration Agreement between ING U.S., Inc. and ING Groep N.V. dated as of May 7, 2013 (included as Exhibit 10.3 to the Company's Current Report on Form 8-K, filed on May 7, 2013, and incorporated herein by reference) |
| 10.07 | ING U.S., Inc. 2013 Omnibus Employee Incentive Plan (included as Exhibit 10.79 to Amendment No. 4 to the Company's Registration Statement on Form S-1 (File No. 333-184847), filed on April 16, 2013, and incorporated herein by reference) |
| 10.08 | ING U.S., Inc. 2013 Omnibus Non-Employee Director Incentive Plan (included as Exhibit 10.80 to Amendment No. 4 to the Company's Registration Statement on Form S-1 (File No. 333-184847), filed on April 16, 2013, and incorporated herein by reference) |

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| 10.09+ | Form of 2013 Converted Award Agreement under the ING U.S., Inc. 2013 Omnibus Employee Incentive Plan related to the conversion of deferred shares granted in 2013 as both a mandatory partial deferral of 2012 annual incentive awards and an annual long-term incentive award to “Identified Staff” (as defined by the European Union's Capital Requirements Directive) pursuant to the ING Group Long-Term Sustainable Performance Plan |
| 10.10+ | Form of 2013 Converted Award Agreement under the ING U.S., Inc. 2013 Omnibus Employee Incentive Plan related to the conversion of deferred shares granted in 2013 as mandatory partial deferrals of 2012 long term incentive awards to “Identified Staff” (as defined by the European Union's Capital Requirements Directive) pursuant to the ING Group Long-Term Sustainable Performance Plan |

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| 10.11+ | Form of 2013 Converted Award Agreement under the ING U.S., Inc. 2013 Omnibus Employee Incentive Plan related to the conversion of deferred shares and performance shares granted in 2013 to non-“Identified Staff” (as defined by the European Union's Capital Requirements Directive) pursuant to the ING Group Long-Term Sustainable Performance Plan |
| 10.12+ | Form of 2013 Converted Award Agreement under the ING U.S., Inc. 2013 Omnibus Employee Incentive Plan related to the conversion of performance shares granted in 2013 to non-“Identified Staff” (as defined by the European Union's Capital Requirements Directive) pursuant to the ING Group Long-Term Sustainable Performance Plan |
| 10.13+ | Notice of conversion of restricted stock units granted in 2013 under the ING America Insurance Holdings, Inc. Equity Compensation Plan, as amended, into restricted stock units of ING U.S., Inc. under the 2013 Omnibus Employee Incentive Plan. |
| 10.14 | Offer Letter, dated March 28, 2013, between Ewout Steenbergen and ING U.S., Inc. (included as Exhibit 10.78 to Amendment No. 3 to the Company's Registration Statement on Form S-1 (File No. 333-184847), filed on April 5, 2013, and incorporated herein by reference |
| 10.15 | Junior Subordinated Indenture, dated as of May 16, 2013, among ING U.S., Inc., Lion Connecticut Holdings Inc. and U.S. Bank National Association, as Trustee, (included as Exhibit 10.15 to Form 10-Q (File No. 001-35897), filed on May 23, 2013, and incorporated herein by reference) |
| 10.16 | First Supplemental Indenture, dated as of May 16, 2013, among ING U.S., Inc., Lion Connecticut Holdings Inc. and U.S. Bank National Association, as Trustee, (included as Exhibit 10.16 to Form 10-Q (File No. 001-35897), filed on May 23, 2013, and incorporated herein by reference) |
| 10.17 | Registration Rights Agreement, dated May 16, 2013, by and among ING U.S., INC., Lion Connecticut Holdings Inc. and Barclays Capital Inc., J.P. Morgan Securities LLC and Merrill Lynch, Pierce, Fenner & Smith Incorporated, (included as Exhibit 10.17 to Form 10-Q (File No. 001-35897), filed on May 23, 2013, and incorporated herein by reference) |
| 31.1 | Rule 13a-14(a)/15d-14(a) Certification of Rodney O. Martin, Chief Executive Officer, (included as Exhibit 31.1 to Form 10-Q (File No. 001-35897), filed on May 23, 2013, and incorporated herein by reference) |
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| 32.1 | Section 1350 Certification of Rodney O. Martin, Chief Executive Officer, (included as Exhibit 32.1 to Form 10-Q (File No. 001-35897), filed on May 23, 2013, and incorporated herein by reference) |
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| 101.INS+ | XBRL Instance Document [1] |
| 101.SCH+ | XBRL Taxonomy Extension Schema |
| 101.CAL+ | XBRL Taxonomy Extension Calculation Linkbase |
| 101.DEF+ | XBRL Taxonomy Extension Definition Linkbase |
| 101.LAB+ | XBRL Taxonomy Extension Label Linkbase |
| 101.PRE+ | XBRL Taxonomy Extension Presentation Linkbase |

[1] In accordance with Rule 406T of Regulation S-T, the interactive data files contained in Exhibit 101 to this Form 10-Q/A are furnished and shall not be deemed to be “filed” for purposes of Sections 11 and 12 of the Securities Act of 1933, as amended (the “Securities Act”), nor will they be deemed filed for purposes of Section 18 of the Securities Exchange Act, as amended (the “Exchange Act”), or otherwise subject to the liability of such sections, and shall not be part of any registration statement or other document filed under the Securities Act or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

+ Filed herewith.

SIGNATURE

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

June 20, 2013
(Date)

ING U.S., Inc.
(Registrant)

By: /s/ Ewout L. Steenbergen
Ewout L. Steenbergen
Executive Vice President and
Chief Financial Officer
(Duly Authorized Officer and Principal Financial Officer)

ING U.S., Inc.

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