

MERRILL LYNCH LIFE VARIABLE ANNUITY SEPARATE ACCOUNT C

Form 497J

May 06, 2008

[SUTHERLAND ASBILL & BRENNAN LLP]

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May 5, 2008

VIA EDGAR TRANSMISSION

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Re: Merrill Lynch Life Insurance Company
Merrill Lynch Life Variable Annuity Separate Account C
(File No. 333-73544)

Commissioners:

On behalf of Merrill Lynch Life Insurance Company (the Company) and Merrill Lynch Life Variable Annuity Separate Account C (the Account), I hereby certify that the form of prospectus and statement of additional information dated May 1, 2008 that would have been filed pursuant to paragraph (c) of Rule 497 would not have differed from that contained in the most recent amendment to the registration statement. The text of the most recent amendment has been filed electronically.

Please contact the undersigned at (202) 383-0698, or Lisa A. Flanagan of our firm at (202) 383-0873, if you have any questions or comments regarding this transmittal.

Sincerely,

/s/ Mary E. Thornton

Mary E. Thornton

Attachment

cc: Darin D. Smith, Esq.
Lisa A. Flanagan, Esq.