

MERRILL LYNCH LIFE VARIABLE ANNUITY SEPARATE ACCOUNT C  
Form 497J  
May 03, 2007

MARY E. THORNTON  
DIRECT LINE: 202.383.0698  
Internet: mary.thornton@sablaw.com

May 3, 2007

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, 2007 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. Pellegrino of our firm at (202) 383-0873, if you have any questions or comments regarding this transmittal.

Sincerely,

Mary E. Thornton

Attachment

cc: Kirsty Lieberman, Esq.  
Lisa A. Pellegrino, Esq.