

MERRILL LYNCH LIFE VARIABLE ANNUITY SEPARATE ACCOUNT C  
Form RW  
March 15, 2006

[SUTHERLAND ASBILL & BRENNAN LLP]

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March 15, 2006

VIA MESSENGER

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  
UNITS OF INTEREST IN A SEPARATE ACCOUNT UNDER FLEXIBLE PREMIUM  
INDIVIDUAL DEFERRED VARIABLE ANNUITY CONTRACTS  
REQUEST FOR WITHDRAWAL OF REGISTRATION STATEMENT ON FORM N-4  
PURSUANT TO RULE 477 (FILE NO. 333-125198; 811-10585)  
ACCESSION NO. 0000950133-05-002388

Commissioners:

On behalf of Merrill Lynch Life Insurance Company (the "Company") and Merrill Lynch Life Variable Annuity Separate Account C (the "Account"), we hereby request that the above-referenced registration statement filed on Form N-4 be withdrawn, pursuant to Rule 477 under the Securities Act of 1933, as amended (the "1933 Act").

The initial registration statement was filed with the Commission on May 24, 2005. The Company has since determined to delay this particular offering. No securities have been sold with respect to this offering.

The Account is a registered unit investment trust under the Investment Company Act of 1940, as amended (the "1940 Act"). The Account is the funding vehicle for different variable annuity contracts issued by the Company that are registered separately under the 1933 Act. Therefore, the Account will maintain its registered status under the 1940 Act.

If you have any questions or comments concerning this request, please call me at (202) 383-0698.

Sincerely,

/s/ Mary E. Thornton

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Mary E. Thornton

cc: Kirsty Lieberman, Esq.