

MERRILL LYNCH LIFE VARIABLE ANNUITY SEPARATE ACCOUNT C  
Form N-30B-2  
August 31, 2010

Administrative Office  
4333 Edgewood Road NE  
Cedar Rapids, IA 52499

August 31, 2010

Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Re: **Merrill Lynch Life Variable Annuity Separate Account C**  
Registration No. 333-73544

Commissioners:

Transamerica Advisors Life Insurance Company ( the Company), on behalf of Registrant, has sent or will send to contract owners the semi-annual reports for the period ended June 30, 2010, for the following underlying mutual funds ( Funds ) in which Registrant invests:

**Semi-Annual Report Filings:**

**BlackRock Variable Series Funds, Inc.**

BlackRock Money Market V.I. Fund, SEC File No.: 811-03290

**Transamerica Series Trust Service Class**

Transamerica Convertible Securities VP, SEC File No: 811-04419

Transamerica BlackRock Tactical Allocation VP, SEC File No: 811-04419

Transamerica BlackRock Large Cap Value VP, SEC File No: 811-04419

Transamerica JPMorgan Mid Cap Value VP, SEC File No: 811-04419

Transamerica JPMorgan Enhanced Index VP, SEC File No: 811-04419

Transamerica Jennison Growth VP, SEC File No: 811-04419

Transamerica MFS International Equity VP, SEC File No: 811-04419

Transamerica Morgan Stanley Active International Allocation VP, SEC File No: 811-04419

Transamerica Morgan Stanley Mid-Cap Growth VP, SEC File No: 811-04419

Transamerica Multi Managed Large Cap Core VP, SEC File No: 811-04419

Transamerica PIMCO Total Return VP, SEC File No: 811-04419

Transamerica T. Rowe Price Small Cap VP, SEC File No: 811-04419

Transamerica Diversified Equity VP, SEC File No: 811-04419

Transamerica Growth Opportunities VP, SEC File No: 811-04419

Transamerica Small-Mid Cap Value VP, SEC File No: 811-04419

Transamerica U.S. Government Securities VP, SEC File No: 811-04419

Transamerica WMC Diversified Growth VP, SEC File No: 811-04419

Some of the funds listed above may not be available under every policy or contract offered by the Registrant.

an **AEGON** company

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The Company understands that the Funds have filed or will file their semi-annual reports with the Commission under separate cover.

Please direct any question or comment regarding the enclosed to the undersigned at (800) 346-3677, extension 8330.

Very truly yours,

/s/ Darin D. Smith

Darin D. Smith

General Counsel