

MERRILL LYNCH LIFE VARIABLE ANNUITY SEPARATE ACCOUNT C  
Form N-30B-2  
March 02, 2018

Administrative Office  
4333 Edgewood Road NE  
Cedar Rapids, IA 52499

March 2, 2018

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 annual reports for the period ended December 31, 2017, for the following underlying mutual funds ( Funds ) in which Registrant invests:

**Annual Report Filings:**

**BlackRock Variable Series Funds, Inc.**

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

**Transamerica Series Trust    Service Class**

TA AB Dynamic Allocation VP, SEC File No: 811-04419

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

TA Barrow Hanley Dividend Focused VP, SEC File No: 811-04419

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

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

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

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

TA TS&W International Equity VP, SEC File No: 811-04419

TA Janus Mid-Cap Growth VP, SEC File No: 811-04419

TA Torray Concentrated Growth VP, SEC File No: 811-04419

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

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

TA WMC US Growth VP, SEC File No: 811-04419

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

TA Aegon U.S. Government Securities 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.

The Company understands that the Funds have filed or will file their 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 122-5216.

Very truly yours,

/s/ Alison Ryan  
Alison Ryan