

MERRILL LYNCH LIFE VARIABLE ANNUITY SEPARATE ACCOUNT C  
Form 24F-2NT  
March 14, 2011

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 24F-2**

**Annual Notice of Securities Sold**

**Pursuant to Rule 24f-2**

*Read instructions at end of Form before preparing Form.*

1. Name and address of issuer:

Merrill Lynch Variable Annuity Separate Account C

4333 Edgewood Road N.E.

Cedar Rapids, Iowa 52499

2. Name of each series or class of securities for which this Form is filed (If the Form is being filed for all series and classes of securities of the issuer, check the box but do list series or classes): [N/A]

3. Investment Company Act File Number: 811-10585

Securities Act File Number: 333-73544

- 4(a). Last day of fiscal year for which this Form is filed:

Twelve months ended December 31, 2010

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4(b).  Check box if this Form is being filed late (i.e., more than 90 calendar days after the end of the issuer's fiscal year).  
(See Instruction A.2)

*Note: If the Form is being filed late, interest must be paid on the registration fee due.*

4(c).  Check box if this is the last time the issuer will be filing this Form.

5. Calculation of registration fee:

|  |                |
|--|----------------|
| (i) Aggregate sale price of securities sold during the fiscal year pursuant to section 24(f):  | \$10,920       |
| (ii) Aggregate price of securities redeemed or repurchased during the fiscal year:   | \$5,959,423    |
| (iii) Aggregate price of securities redeemed or repurchased during any <i>prior</i> fiscal year ending no earlier than October 11, 1995 that were not previously used to reduce registration fees payable to the Commission: | \$39,222,208   |
| (iv) Total available redemption credits [add Items 5(ii) and 5(iii)]:  | \$45,181,631   |
| (v) Net sales if Item 5(i) is greater than Item 5(iv) [subtract Item 5(iv) from Item 5(I)]:  | \$ 0           |
| (vi) Redemption credits available for use in future years if Item 5(i) is less than Item 5(iv) [subtract Item 5(iv) from Item 5(I)]:   | \$(45,170,711) |
| (vii) Multiplier for determining registration fee (See Instruction C.9):   | × .0001161     |
| (viii) Registration fee due [multiply Item 5(v) by Item 5(vii)] (enter 0 if no fee is due):  | = \$0          |

6. Prepaid Shares

If the response to Item 5(i) was determined by deducting an amount of securities that were registered under the Securities Act of 1933 pursuant to rule 24e-2 as in effect before October 11, 1997, then report the amount of securities (number of shares or other units) deducted here: \_\_\_\_\_. If there is a number of shares or other units that were registered pursuant to rule 24e-2 remaining unsold at the end of the fiscal year for which this form is filed that are available for use by the issuer in future fiscal years, then state that number here: \_\_\_\_\_.

7. Interest due if this Form is being filed more than 90 days after the end of the issuer's fiscal year (see Instruction D):

+ \$

8. Total of the amount of the registration fee due plus any interest due [line 5(viii) plus line 7]: = \$0

9. Date the registration fee and any interest payment was sent to the Commission's lockbox depository:

Method of Delivery:

- Wire Transfer
- Mail or other means

**SIGNATURES**

This report has been signed below by the following persons on behalf of the issuer and in the capacities and on the dates indicated.

By (Signature and Title)\* /s/ Darin D. Smith  
Darin D. Smith, Vice President

Date March 14, 2011

\*Please print the name and title of the signing officer below the signature.