

SECURITIES AND EXCHANGE COMMISSION

FORM 497J

Certification of no change in definitive materials under paragraph (j) of Securities Act Rule 497

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VARIABLE ANNUITY ACCT C OF ING LIFE INSURANCE & ANNUITY CO

CIK: **103007** | IRS No.: **710294708** | State of Incorporation: **CT** | Fiscal Year End: **1231**
Type: **497J** | Act: **33** | File No.: **033-75974** | Film No.: **05788973**

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VIA EDGARLINK

May 2, 2005

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Attention: Filing Desk

**Re: ING Life Insurance and Annuity Company and its Variable Annuity Account C
 Post-Effective Amendment No. 18 to Registration Statement on Form N-4
 Prospectus Title: Group 403(b), 401 and HR 10 Plans - Variable Annuity Contracts
 File Nos.: 33-75974 and 811-2513**

Ladies and Gentlemen:

Pursuant to Rule 497(j) under the Securities Act of 1933 (the "33 Act"), this is to certify that the Prospectus and Statement of Additional Information dated April 29, 2005, contained in Post-Effective Amendment No. 18 to the Registration Statement on Form N-4 for Variable Annuity Account C of ING Life Insurance and Annuity Company that would have been filed pursuant to Rule 497(c) under the 33 Act would not have differed from that contained in Post-Effective Amendment No. 18 which was declared effective on April 29, 2005. The text of Post-Effective Amendment No. 18 was filed electronically on April 18, 2005.

If you have any questions regarding this submission, please call the undersigned at 860-723-2256.

Sincerely,

/s/ Nicole L. Molleur

Nicole L. Molleur

Hartford Site
151 Farmington Avenue, TS31
Hartford, CT 06156-8975

ING North America Insurance Company