

SECURITIES AND EXCHANGE COMMISSION

FORM 497J

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

Filing Date: **2005-05-02**
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FILER

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.: **333-109622** | Film No.: **05789504**

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ING LOGO

AMERICAS

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Maria Stewart

Paralegal

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May 2, 2005

VIA EDGARLINK

Securities and Exchange Commission

450 Fifth Street, N.W.

Washington, DC 20549

Attention: Filing Desk

**ING Life Insurance and Annuity Company and its Variable Annuity Account C
Prospectus Title:**

Re:

ING Flexible Income Annuity

File Nos.: 333-109622 and 811-02513

Rule 497(j) Filing

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 contained in Post-Effective Amendment No. 3 to the Registration Statement on Form N-4 ("Amendment No. 3") for Variable Annuity Account C of ING Life Insurance and Annuity Company (the "Registrant") that would have been filed pursuant to Rule 497(c) under the 33 Act would not have differed from that contained in Amendment No. 3 of the Registrant's Registration Statement on Form N-4 which was declared effective on April 29, 2005. The text of Amendment No. 3 was filed electronically on April 20, 2005.

If you have any questions regarding this submission, please call the undersigned at (860) 723-2234 or Michael A. Pignatella at (860) 723-2239.

Sincerely,

/s/ Maria Stewart

Maria Stewart

Hartford Site
151 Farmington Avenue, TS31
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ING North America Insurance Corporation