

SECURITIES AND EXCHANGE COMMISSION

FORM 497

Definitive materials filed under paragraph (a), (b), (c), (d), (e) or (f) of Securities Act Rule 497

Filing Date: **1996-12-30**
SEC Accession No. **0000950146-96-002371**

(HTML Version on secdatabase.com)

FILER

VARIABLE ANNUITY ACCT C OF AETNA LIFE INSURANCE & ANNUITY CO

CIK: **103007** | State of Incorporation: **CT** | Fiscal Year End: **1231**
Type: **497** | Act: **33** | File No.: **033-75992** | Film No.: **96687703**

Mailing Address	Business Address
<i>C/O AETNA LIFE & CASUALTY</i>	<i>151 FARMINGTON AVE</i>
<i>151 FARMINGTON AVE</i>	<i>HARTFORD CT 06156</i>
<i>HARTFORD CT 06156</i>	<i>2032734808</i>

[AETNA LOGO]

151 Farmington Avenue
Hartford, CT 06156

Josepha M. Summa
Contract & Prospectus Unit
Group Products
TS41
(860) 273-6715
(860) 273-3004 fax

December 30, 1996

Securities and Exchange Commission
Division of Investment Management
Office of Insurance Products
450 Fifth Street, N. W.
Washington, DC 20549

RE: Aetna Life Insurance and Annuity Company
File No: 33-75992

Ladies and Gentlemen:

Accompanying this letter for filing pursuant to Rule 497(e) under the Securities Act of 1933, is a sticker to the Prospectus dated May 1, 1996 for the above referenced Registrant.

If you have any questions or comments, please feel free to contact the undersigned.

Sincerely,

/S/ Josepha M. Summa

Variable Annuity Account C
Aetna Life Insurance and Annuity Company

Supplement dated January 1, 1997, to Prospectus dated May 1, 1996

This information supplements your current Prospectus and should be read and retained with that Prospectus.

The Small Business Job Protection Act of 1996 (the "Act"), signed into law on August 20, 1996, has several effects on the Contracts described by this Prospectus; these are summarized below.

[bullet] Repeal of Death Benefit Exclusion

While payments received by your beneficiaries after your death are generally taxed in the same manner as if you had received those payments, a limited death benefit exclusion may have applied for payments due to deaths occurring on or before August 20, 1996. This exclusion no longer applies to payments due to deaths occurring after August 20, 1996.

[bullet] Minimum Distribution Requirements

Prior to August 20, 1996, the Internal Revenue Code required distributions to be made from certain plans by April 1 of the calendar year following the calendar year in which you attain age 70 1/2. As of January 1, 1997, distributions for qualified plan participants, other than five-percent owners, must begin by April 1 of the calendar year following the year in which you attain age 70 1/2 or retire, whichever occurs later.

[bullet] Spousal IRA Limits

As a result of the Act, beginning in 1997, the maximum tax-deductible contribution a married couple with one working spouse may make to an IRA is increased to \$4,000.