

SECURITIES AND EXCHANGE COMMISSION

FORM 497

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FILER

SUN LIFE N Y VARIABLE ACCOUNT C

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Mailing Address

112 WORCESTER ST.
WELLESLEY HILLS MA 02481

Business Address

112 WORCESTER ST.
WELLESLEY HILLS MA 02481
7812636302

**SUPPLEMENT DATED JUNE 22, 2007
TO**

**PROSPECTUS DATED MAY 21, 2007
FOR MFS REGATTA GOLD NY,**

**PROSPECTUSES DATED MAY 1, 2007
FOR SUN LIFE FINANCIAL MASTERS ACCESS NY, SUN LIFE FINANCIAL MASTERS EXTRA NY,
SUN LIFE FINANCIAL MASTERS CHOICE NY, SUN LIFE FINANCIAL MASTERS FLEX NY,
SUN LIFE FINANCIAL MASTERS REWARD NY, AND SUN LIFE FINANCIAL MASTERS SELECT NY**

**AND PROSPECTUS DATED MAY 1, 2003
FOR MFS REGATTA EXTRA NY**

**ISSUED BY SUN LIFE INSURANCE AND ANNUITY COMPANY OF NEW YORK
SUN LIFE (N.Y.) VARIABLE ACCOUNT C**

This supplement contains information about the MFS/ Sun Life Capital Opportunities Series and the MFS/ Sun Life Strategic Growth Series.

On June 22, 2007, certain of the variable investment options that may be available under your variable annuity contract were changed. Specifically, each variable investment option listed in the *left* column of the table below automatically became the variable investment option listed opposite it in the *right* column.

<u>These Variable Investment Options</u>	<u>Became These Variable Investment Options</u>
MFS/ Sun Life Capital Opportunities Series	MFS/ Sun Life Core Equity Series
MFS/ Sun Life Strategic Growth Series	MFS/ Sun Life Massachusetts Investors Growth Stock Series

If the Prospectus for your variable annuity contract permitted you to invest in a variable investment option shown in the *left* column above, you may continue to select the corresponding variable investment option shown in the *right* column.

Any amounts that you already had invested in one of the options listed in the *left* column did not change; except that, beginning on June 22, 2007, that option commenced to invest in and be based on the corresponding Fund that is listed in the *right* column. These changes resulted from the reorganization of each Fund listed in the *left* column into the corresponding Fund listed in the *right* column.

You may continue to make transfers into or out of any of these or any other variable investment options that are available to you; provided that such transfers are made in the manner and subject to the terms and conditions described in your Prospectus.

Any instructions that you currently have in force with respect to one of the options in the *left* column will automatically continue with respect to that option as changed (and as reflected in the *right* column). Such continuing instructions would include, for example, instructions concerning allocation of premium payments or charges under your variable annuity contract, and instructions for automatic transactions, such as periodic withdrawals, dollar cost averaging, or periodic asset rebalancing. However, you may change such instructions at any time, in the manner and subject to the terms and conditions set forth in your Prospectus.

We may modify or delete any of the variable options in the future, as described in your Prospectus.

Please retain this supplement with your prospectus for future reference.