

SECURITIES AND EXCHANGE COMMISSION

FORM 485BPOS

Post-effective amendments [Rule 485(b)]

Filing Date: **2007-12-10**
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FILER

SUN LIFE N Y VARIABLE ACCOUNT C

CIK:**779923** | IRS No.: **000000000** | State of Incorporation: **NY** | Fiscal Year End: **1231**
Type: **485BPOS** | Act: **33** | File No.: **333-107983** | Film No.: **071294669**

Mailing Address	Business Address
112 WORCESTER ST. WELLESLEY HILLS MA 02481	112 WORCESTER ST. WELLESLEY HILLS MA 02481 7812636302

SUN LIFE N Y VARIABLE ACCOUNT C

CIK:**779923** | IRS No.: **000000000** | State of Incorporation: **NY** | Fiscal Year End: **1231**
Type: **485BPOS** | Act: **40** | File No.: **811-04440** | Film No.: **071294670**

Mailing Address	Business Address
112 WORCESTER ST. WELLESLEY HILLS MA 02481	112 WORCESTER ST. WELLESLEY HILLS MA 02481 7812636302



SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM N-4

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Post-Effective Amendment No. 10

and

REGISTRATION STATEMENT UNDER THE INVESTMENT COMPANY ACT OF 1940

Amendment No. 46

SUN LIFE (N.Y.) VARIABLE ACCOUNT C
(Exact Name of Registrant)

SUN LIFE INSURANCE AND ANNUITY COMPANY OF NEW YORK
(Name of Depositor)

60 East 42nd Street, Suite 1115
New York, New York 10165
(Address of Depositor's Principal Executive Offices)

Depositor's Telephone Number, including Area Code: (212) 983-6352

Bruce A. Teichner, Assistant Vice President and Senior Counsel
Sun Life Assurance Company of Canada (U.S.)
One Sun Life Executive Park, SC 1335
Wellesley Hills, Massachusetts 02481
(Name and Address of Agent for Service)

Copies of Communications to:

Thomas C. Lauerman, Esq.
Jordan Burt LLP
1025 Thomas Jefferson Street, N.W.
Suite 400 East
Washington, D.C. 20007-0805

It is proposed that this filing will become effective (check appropriate box):

- Immediately upon filing pursuant to paragraph (b) of Rule 485
 on (date) pursuant to paragraph (b) of Rule 485
 60 days after filing pursuant to paragraph (a)(1) of Rule 485
 on (date) pursuant to paragraph (a)(1) of Rule 485.

If appropriate, check the following box:

- this post-effective amendment designates a new effective date for previously filed post-effective amendment.

No filing fee is due because an indefinite amount of securities is deemed to have been registered in reliance on Section 24(f) of the Investment Company Act of 1940.

This Amendment No. 10 to the Registration Statement on Form N-4 (the "Registration Statement") (File Nos. 333-107983, 811-04440) is being filed pursuant to Rule 485(b) under the Securities Act of 1933, as amended, in order in order to add a supplement to prospectus filed with Post-Effective Amendment No. 9 to the Registration Statement, which was filed on April 27, 2007. This Amendment does not otherwise delete, amend, or supersede any prospectus, statement of additional information, exhibit, or other information contained in Post-Effective Amendment No. 9 to the Registration Statement.

PART A

**SUN LIFE INSURANCE AND ANUITY COMPANY OF NEW YORK
SUPPLEMENT DATED DECEMBER 10, 2007**

**TO PROSPECTUSES DATED MAY 1, 2007
FOR 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**

ISSUED BY SUN LIFE (N.Y.) VARIABLE ACCOUNT C

On or about March 10, 2008, the above-captioned prospectuses are amended to add new investment options.

The following new investment options will be added to the above-captioned prospectuses on or about March 10, 2008. As a result, the list of the available investment options appearing on the cover page of each prospectus is supplemented by the addition of the following investment options and corresponding investment management disclosures:

Large-Cap Equity Funds

AllianceBernstein VPS Wealth Appreciation Strategy Portfolio, Class B

Fidelity® VIP Contrafund Portfolio - Service Class 2

SCSM Lord Abbett Growth & Income Fund - I Class*

SCSM Lord Abbett Growth & Income Fund - S Class

Mid-Cap Equity Funds

SCSM Blue Chip Mid Cap Fund - S Class

SCSM Goldman Sachs Mid Cap Value Fund - I Class*

SCSM Goldman Sachs Mid Cap Value Fund - S Class

Van Kampen UIF Mid Cap Growth Fund II

Van Kampen UIF US Mid Cap Value Fund II

International/Global Equity Funds

**AllianceBernstein VPS International Growth Portfolio,
Class B**

**AllianceBernstein VPS International Value Portfolio,
Class B**

Asset Allocation Funds

AllianceBernstein VPS Balanced Wealth Strategy Portfolio, Class B

Franklin Templeton Founding Funds Allocation Fund, Class 2

Van Kampen UIF Equity & Income Fund II

Emerging Markets Equity Funds

Lazard Retirement Emerging Markets Portfolio

Short-Term Bond Funds

SCSM Goldman Sachs Short Duration Fund - S Class

High Yield Bond Funds

SCSM PIMCO High Yield Fund - I Class*

SCSM PIMCO High Yield Fund - S Class

Money Market Funds

Sun Capital Money Market Fund - S Class

* Available only to Contract Owners who purchased their Contract prior to March 10, 2008.

AllianceBernstein L.P. advises the AllianceBernstein VPS Portfolios. Fidelity® Management & Research Company advises the Fidelity VIP Contrafund Portfolio (with Fidelity Research & Analysis Company, Fidelity Management & Research (U.K.) Inc., Fidelity International Investment Advisors, Fidelity International Investment Advisors (U.K.) Limited, and Fidelity Investments Japan Limited serving as sub-advisers). Franklin Templeton Services, LLC administers the Franklin Templeton Founding Funds (with the following advising the underlying portfolios of the fund: Advisers advising the Franklin Income Securities Fund, Franklin Mutual Advisers LLC advising Mutual Shares Securities Fund and Templeton Global Advisers Limited advising Templeton Growth Securities Fund). Lazard Asset Management LLC advises the Lazard Retirement Portfolio. Morgan Stanley Investment Management Inc. advises the Van Kampen UIF Funds. Sun Capital Advisers LLC, our affiliate, advises the Sun Capital Funds; SCSM Lord Abbett Growth & Income Fund (sub-advised by Lord, Abbett & Co. LLC), SCSM Goldman Sachs Mid Cap Value Fund and SCSM Goldman Sachs Short Duration Fund (sub-advised by Goldman Sachs Asset Management, L.P.), SCSM PIMCO High Yield Fund (sub-advised by Pacific Investment Management Company LLC) and the SCSM Blue Chip Mid Cap Fund (sub-advised by Wellington Management Company, LLP).

The following Funds are not available for investment in Contracts issued on or after March 10, 2008:

Lord Abbett Series Fund Growth & Income Portfolio - Class VC

Lord Abbett Series Fund Mid-Cap Value Portfolio - Class VC

MFS®/ Sun Life High Yield Series - S Class

MFS®/ Sun Life Money Market Series - S Class

PIMCO VIT All Asset Portfolio
PIMCO VIT Low Duration Portfolio
Templeton Developing Markets Securities Fund - Class 2

On or about March 10, 2008, **Appendix I - Build Your Portfolio** is deleted in its entirety and replaced with the following:

APPENDIX I - BUILD YOUR PORTFOLIO

This Appendix sets forth the Funds and percentage limits that constitute the "build your portfolio" program. This program is more fully described under "BUILD YOUR PORTFOLIO" in the Prospectus. Briefly, if you comply with this program, the portfolio you build will satisfy the "Designated Funds" requirement under certain optional living benefit riders.

Intermediate and Long-Term Bond Funds	Core Equity Funds	Growth Equity Funds	Specialty Funds
25% to 60%	20% to 50%	0% to 30%	0% to 10%
PIMCO VIT Total Return Portfolio	Franklin Income Securities Fund	Franklin Small Cap Value Securities Fund	Franklin Strategic Income Securities Fund
Sun Capital Investment Grade Bond Fund®	Oppenheimer Balanced Fund/VA	SC SM Oppenheimer Main Street Small Cap Fund	MFS®/Sun Life High Yield Series⁶
MFS®/Sun Life Government Securities Series	Fidelity® VIP Balanced Portfolio	MFS®/Sun Life Emerging Growth Series²	PIMCO VIT Emerging Markets Bond Portfolio
MFS®/Sun Life Bond Series	Lord Abbett Series Fund All Value Portfolio	Oppenheimer Capital Appreciation Fund/VA	Sun Capital Real Estate Fund®
PIMCO VIT Real Return Portfolio	Lord Abbett Series Fund Growth & Income Portfolio⁶	Sun Capital® All Cap Fund	PIMCO VIT All Asset Portfolio⁶
Huntington VA Mortgage Securities Fund ⁵	MFS®/Sun Life Value Series	Lord Abbett Series Fund Growth Opportunities Portfolio	PIMCO VIT CommodityRealReturn Strategy Portfolio
MFS®/Sun Life Money Market Series⁶	MFS®/Sun Life Total Return Series	Oppenheimer Main St. Small Cap Fund/VA²	Templeton Developing Markets Securities Fund⁶
PIMCO VIT Low Duration Portfolio⁶	Van Kampen LIT Comstock	MFS®/Sun Life New Discovery Series²	MFS®/Sun Life Emerging Markets Equity Series²
Sun Capital Money Market Fund®	Mutual Shares Securities Fund	MFS®/Sun Life Strategic Growth Series²	MFS®/Sun Life Strategic Income Series¹
SC SM Goldman Sachs Short Duration Fund	Lord Abbett Series Fund Mid-Cap Value Portfolio⁶	MFS®/Sun Life Mass Investors Growth Stock Series²	SC SM PIMCO High Yield Fund
	MFS®/Sun Life Utilities Series	MFS®/Sun Life International Value Series	Lazard Retirement Emerging Markets Series
	MFS®/Sun Life Capital Opportunities Series²	Templeton Foreign Securities Fund	
	MFS®/Sun Life Mass Investors Trust Series²	MFS®/Sun Life Research International Series	
	MFS®/Sun Life Research Series²	Templeton Growth Securities Fund	
	MFS®/Sun Life Core Equity Series	First Eagle Overseas Variable Fund	
	SC SM Davis Venture Value Fund	Oppenheimer Global Securities Fund/VA	
	Oppenheimer Main St. Fund®/VA	Columbia Marsico International Opportunities Fund, Variable Series	
	Fidelity® VIP Freedom 2010 Portfolio	Fidelity® VIP Mid Cap Portfolio	
	Fidelity® VIP Freedom 2015 Portfolio	Wanger U.S. Smaller Companies³	
	Fidelity® VIP Freedom 2020 Portfolio	Wanger Select, Variable Series³	
	MFS®/Sun Life Strategic Value Series¹	Columbia Small Cap Value³	
	MFS®/Sun Life Mid Cap Value Series¹	MFS®/Sun Life International Growth Series	
	Huntington VA Dividend Capture Fund ⁵	SC SM FI Large Cap Growth Fund	
	Huntington VA Income Equity Fund ⁵	Columbia Marsico Growth Fund, Variable Series⁴	
	SC SM Lord Abbett Growth & Income Fund	Columbia Marsico 21st Century Fund, Variable Series⁴	
	SC SM Goldman Sachs Mid Cap Value Fund	MFS®/Sun Life Capital Appreciation Series¹	
	AllianceBernstein VPS Balanced Wealth Appreciation Strategy Portfolio	MFS®/Sun Life Mid Cap Growth Series¹	

Intermediate and Long-Term Bond Funds	Core Equity Funds	Growth Equity Funds	Specialty Funds
25% to 60%	20% to 50%	0% to 30%	0% to 10%
	Franklin Templeton Founding Funds Allocation Fund	Huntington VA Growth Fund ⁵	
	Van Kampen UIF Equity & Income Fund	Huntington VA International Equity Fund ⁵	
	Van Kampen UIF Mid Cap Value Fund	Huntington VA Marco 100 Fund ⁵	
		Huntington VA Mid Corp America Fund ⁵	
		Huntington VA New Economy Fund ⁵	
		Huntington VA Rotating Markets Fund ⁵	
		Huntington VA Situs Small Cap Fund ⁵	
		SC SM Blue Chip Mid Cap fund	
		Van Kampen UIF Mid Cap Growth Fund	
		AllianceBernstein International Growth Portfolio	
		AllianceBernstein VPS International Value Portfolio	
		Fidelity® VIP Contrafund	

¹ Only available if you purchased your Contract before February 2, 2004.

² Only available if you purchased your Contract before March 5, 2007.

³ Only available if you purchased your Contract through a Bank of America representative before April 22, 2007.

⁴ Only B Class shares available if you purchased your Contract on or after March 5, 2007. Only A Class shares available if you purchased your Contract through a Bank of America representative before March 5, 2007.

⁵ Only available if you purchased your Contract through a Huntington Bank representative.

⁶ Only available if you purchased your Contract before March 10, 2008.

PART C
OTHER INFORMATION

Item 24. FINANCIAL STATEMENTS AND EXHIBITS

- (a) The following Financial Statements are included in the Registration Statement:
- A. Condensed Financial Information - Accumulation Unit Values (Part A) (Incorporated herein by reference to Post-Effective Amendment No. 9 to the Registration Statement of the Registrant on Form N-4, File No. 333-107983, filed April 27, 2007)
 - B. Financial Statements of the Depositor (Part B) (Incorporated herein by reference to Post-Effective Amendment No. 9 to the Registration Statement of the Registrant on Form N-4, File No. 333-107983, filed April 27, 2007)

Audited:

- 1. Statements of Income, Years Ended December 31, 2006, 2005 and 2004;
 - 2. Balance Sheets, December 31, 2006 and 2005,
 - 3. Statements of Comprehensive Income, Years Ended December 31, 2006, 2005 and 2004
 - 4. Statements of Stockholder's Equity, Years Ended December 31, 2006, 2005 and 2004;
 - 5. Statements of Cash Flows, Years Ended December 31, 2006, 2005 and 2004;
 - 6. Notes to Financial Statements; and
 - 7. Report of Independent Registered Public Accounting Firm.
- C. Financial Statements of the Registrant (Part B) (Incorporated herein by reference to Post-Effective Amendment No. 9 to the Registration Statement of the Registrant on Form N-4, File No. 333-107983, filed April 27, 2007)
- 1. Statement of Condition, December 31, 2006;
 - 2. Statement of Operations, Year Ended December 31, 2006;
 - 3. Statements of Changes in Net Assets, Years Ended December 31, 2005 and December 31, 2005;
 - 4. Notes to Financial Statements; and
 - 5. Report of Independent Registered Public Accounting Firm.

- (b) The following Exhibits are incorporated in the Registration Statement by reference unless otherwise indicated:
- (1) Resolution of the Board of Directors of the depositor dated December 3, 1984, authorizing the establishment of the Registrant (Incorporated herein by reference to Post-Effective Amendment No. 4 to the Registration Statement on Form N-4, File No. 333-05037, filed on March 29, 2000);
 - (2) Not applicable;
 - (3)(a) Marketing Coordination Agreement between the Depositor, MFS Fund Distributors, Inc. and Clarendon Insurance Agency, Inc. (Incorporated herein by reference to Post-Effective Amendment No. 4 to the Registration Statement on Form N-4, File No. 333-05037, filed on March 29, 2000);
 - (3)(b)(i) Specimen Sales Operations and General Agent Agreement (Incorporated herein by reference to Post-Effective Amendment No. 4 to the Registration Statement on Form N-4, File No. 333-05037, filed on March 29, 2000);
 - (3)(b)(ii) Specimen Broker-Dealer Supervisory and Service Agent Agreement (Incorporated herein by reference to Post-Effective Amendment No. 4 to the Registration Statement on Form N-4, File No. 333-05037, filed on March 29, 2000);
 - (3)(b)(iii) Specimen Broker-Dealer Supervisory and Service Agent Agreement (Type 4) (Incorporated herein by reference to Post-Effective Amendment No. 4 to the Registration Statement on Form N-4, File No. 333-05037, filed on March 29, 2000);

- (3)(c)(i) Administrative Services Agreement by and between Sun Life Assurance Company of Canada, Sun Life Assurance Company of Canada (U.S.) and Sun Life Insurance and Annuity Company of New York, dated November 21, 2000 (Incorporated herein by reference to the Registration Statement of Sun Life (N.Y.) Variable Account D on Form N-6, File No. 333-105437, filed on May 21, 2003);
- (3)(c)(ii) Amendment No. 1, dated January 1, 2002, to the Administrative Services Agreement by and between Sun Life Assurance Company of Canada, Sun Life Assurance Company of Canada (U.S.) and Sun Life Insurance and Annuity Company of New York, dated November 21, 2000 (Incorporated herein by reference to Post-Effective Amendment No. 1 to the Registration Statement on Form N-4, File No. 333-119151, filed on May 2, 2005);
- (4)(a) Specimen Flexible Payment Deferred Combination Variable and Fixed Individual Annuity Contract (Incorporated herein by reference to the Registration Statement on Form N-4, File No. 333-107983, filed on August 14, 2003);
- (4)(b) Specimen Secured Returns 2 Rider to Flexible Payment Combination Fixed/Variable Individual Annuity Contract filed as Exhibit (4)(a) (Incorporated herein by reference to Post-Effective Amendment No. 3 to the Registration Statement on Form N-4, File No. 333-107983, filed on May 28, 2004);
- (4)(c) Specimen Secured Returns for Life Rider to Flexible Payment Combination Fixed/Variable Individual Annuity Contract filed as Exhibit (4)(a) (Incorporated herein by reference to Post-Effective Amendment No. 9 to the Registration Statement on Form N-4, File No. 333-83516, filed on August 2, 2005);
- (4)(d) Specimen Secured Returns for Life Plus Rider to Flexible Payment Combination Fixed/Variable Individual Annuity Contract filed as Exhibit (4)(a) (Incorporated herein by reference to Post-Effective Amendment No. 13 to the Registration Statement on Form N-4, File No. 333-83516, filed on February 3, 2006);
- (4)(e) Specimen INControl Benefit Rider to Flexible Payment Combination Fixed/Variable Individual Annuity Contract filed as Exhibit (4)(a) (Incorporated herein by reference to Post-Effective Amendment No. 19 to the Registration Statement on Form N-4, File No. 333-83516, filed on September 22, 2006);
- (4)(f) Specimen Rider to Flexible Payment Combination Fixed/Variable Individual Annuity Contract filed as Exhibit (4)(a) (Incorporated herein by reference to Post-Effective Amendment No. 19 to the Registration Statement on Form N-4, File No. 333-83516, filed on September 22, 2006);
- (5) Specimen Application used with the variable annuity contract filed as Exhibit (4)(a) (Incorporated herein by reference to the Registration Statement on Form N-4, File No. 333-107983, filed on August 14, 2003);
- (6) Charter and By-Laws of the Depositor (Incorporated herein by reference to the Depositor's Quarterly Report on Form 10-Q, File No. 333-01079, filed on May 14, 2004);
- (7) Not Applicable;
- (8)(a) Amended and Restated Participation Agreement by and among MFS/Sun Life Services Trust, Sun Life Assurance Company of Canada (U.S.), Sun Life Insurance and Annuity Company of New York, and Massachusetts Financial Services Company (Incorporated herein by reference to Post-Effective Amendment No. 3 to the Registration Statement on Form N-4, File No. 333-107983, filed on May 28, 2004);
- (8)(b) Participation Agreement dated April 17, 2000 by and among AIM Variable Insurance Funds, Inc., AIM Distributors, Inc., Sun Life Insurance and Annuity Company of New York on behalf of itself and its separate accounts, and Clarendon Insurance Agency, Inc. (Incorporated herein by reference to Post-Effective Amendment No. 23 to Registration Statement on Form N-4, File No. 333-67864, filed on November 6, 2002);
- (8)(c) Amended and Restated Participation Agreement dated December 18, 2004, by and among Sun Capital Advisers Trust, Sun Capital Advisers, Inc., Sun Life Assurance Company of Canada (U.S.) and Sun Life Insurance and Annuity Company of New York (Incorporated herein by reference to Post-Effective Amendment No. 8 to Registration Statement of Sun Life of Canada (U.S.) Variable Account F on Form N-4, File No. 333-83516, filed on April 28, 2005)

- (8)(d) Participation Agreement dated April 30, 2001 by and among Rydex Variable Trust, Rydex Distributors, Inc., and Sun Life Assurance Company of Canada (U.S.) (Incorporated herein by reference to Post-Effective Amendment No. 7 to the Registration Statement of Sun Life of Canada (U.S.) Variable Account F on Form N-4, File No. 333-82957, filed on July 27, 2001);
- (8)(e) Amended and Restated Participation Agreement dated September 1, 2004 among Variable Insurance Products Funds, Fidelity Distributors Corporation and Sun Life Insurance and Annuity Company of New York (Incorporated herein by reference to Post-Effective Amendment No. 1 to the Registration Statement on Form N-4, File No. 333-119151, filed on May 2, 2005);
- (8)(f) Participation Agreement dated September 1, 2001 by and among Sun Life Insurance and Annuity Company of New York, Clarendon Insurance Agency, Inc., Alliance Capital Management L.P., and Alliance Fund Distributors, Inc. (Incorporated herein by reference to Post-Effective Amendment No. 23 to the Registration Statement on Form N-4, File No. 333-67864, filed on November 6, 2002);
- (8)(g) Participation Agreement dated February 17, 1998 by and among Lord Abbett Series Fund Inc., Lord Abbett & Co., and Sun Life Assurance Company of Canada (U.S.) (Incorporated herein by reference to Post-Effective Amendment No. 23 to the Registration Statement on Form N-4, File No. 333-67864, filed on November 6, 2002);
- (8)(h) Participation Agreement dated September 16, 2002 by and among Franklin Templeton Variable Insurance Products Trust, Franklin Templeton Distributors, Inc. and Sun Life Insurance and Annuity Company of New York (Incorporated herein by reference to Registration Statement of KBL Variable Account A on Form N-4, File No. 333-102278, filed on December 31, 2002);
- (8)(i) Participation Agreement by and among Wanger Advisors Trust, Liberty Funds Distributors, Inc. and Sun Life Insurance and Annuity Company of New York (Incorporated herein by reference to Registration Statement of KBL Variable Account A on Form N-4, File No. 333-102274, filed on December 31, 2002);
- (8)(j) Participation Agreement among Liberty Variable Investment Trust, Liberty Funds Distributor, Inc. and Sun Life Insurance and Annuity Company of New York (Incorporated by reference to the Registration Statement of KBL Variable Account A on Form N-4, File No. 333-102274, filed on December 31, 2002);
- (8)(k) Participation Agreement among MFS Variable Insurance Trust, Sun Life Insurance and Annuity Company of New York, on behalf of itself and its Separate Accounts, and Clarendon Insurance Agency, Inc. (Incorporated herein by reference to the Registration Statement of KBL Variable Account A on Form N-4, File No. 333-102274, filed on December 31, 2002);
- (8)(l) Participation Agreement among SteinRoe Variable Investment Trust, Liberty Funds Distributor, Inc. and Sun Life Insurance and Annuity Company of New York (Incorporated herein by reference to the Registration Statement of KBL Variable Account A on Form N-4, File No. 333-102274, filed on December 31, 2002);
- (8)(m) Participation Agreement among Oppenheimer Variable Account Funds, Oppenheimerfunds, Inc. and Sun Life Insurance and Annuity Company of New York (Incorporated herein by reference to Post-Effective Amendment No. 3 to the Registration Statement on Form N-4, File No. 333-107983, filed on May 28, 2004);
- (8)(n) Participation Agreement Among Sun Life Assurance Company of Canada (U.S.), Sun Life Insurance and Annuity Company of New York, PIMCO Variable Insurance Trust, and PIMCO Funds Distributors LLC (Incorporated herein by reference to the Registration Statement of Keyport Variable Account A on Form N-4, File No. 333-112506, filed on February 5, 2004);
- (9) Opinion and Consent of Counsel as to legality of securities being registered and Consent to its use (Incorporated herein by reference to the Registration Statement on Form N-4, File No. 333-107983, filed on August 14, 2003);
- (10)(a) Consent of Independent Registered Public Accounting Firm;*
- (10)(b) Representation of Counsel pursuant to Rule 485(b);*
- (11) None;

- (12) Not Applicable;
- (13) Schedule for Computation of Performance Quotations (Incorporated herein by reference to Post-Effective Amendment No. 2 to the Registration Statement on Form N-4, File No. 333-05037, filed on April 24, 1998);
- (14) Not Applicable
- (15)(a) Powers of Attorney (Incorporated herein by reference to Post-Effective Amendment No. 9 to the Registration Statement of the Registrant on Form N-4, File No. 333-107983, filed April 27, 2007);
- (15)(b) Resolution of the Board of Directors of the depositor dated July 24, 2003, authorizing the use of powers of attorney for Officer signatures (Incorporated herein by reference to Post-Effective Amendment No. 3 to the Registration Statement on Form N-4, File No. 333-100475, filed on April 23, 2004);
- (16) Organizational Chart (Incorporated herein by reference to Post-Effective Amendment No. 4 to the Registration Statement of Keyport Variable Account A on Form N-4, File No. 333-114126, filed on April 25, 2007)

* Filed herewith

Item 25. DIRECTORS AND OFFICERS OF THE DEPOSITOR

<u>Name and Principal Business Address*</u>	<u>Positions and Offices With Depositor</u>
Thomas A. Bogart Sun Life Assurance Company of Canada 150 King Street West, SC 114D10 Toronto, Ontario Canada M5H 1J9	Director
Scott M. Davis Sun Life Assurance Company of Canada (U.S.) One Sun Life Executive Park, SC 3358 Wellesley Hills, MA 02481	Senior Vice President and General Counsel and Director
Mary M. Fay Sun Life Assurance Company of Canada (U.S.) One Sun Life Executive Park, SC 4250 Wellesley Hills, MA 02481	Senior Vice President and General Manager, Annuities and Director
Ronald H. Friesen Sun Life Assurance Company of Canada (U.S.) One Sun Life Executive Park, SC 3380 Wellesley Hills, MA 02481	Senior Vice President and Chief Financial Officer and Treasurer and Director
Keith Gubbay Sun Life Assurance Company of Canada (U.S.) One Sun Life Executive Park, SC 3370 Wellesley Hills, MA 02481	Senior Vice President and Chief Actuary and Director
Leila Heckman Bear Stearns Asset Management 383 Madison Avenue New York, NY 10179	Director
Donald B. Henderson, Jr. LeBoeuf, Lamb, Greene & MacRae, LLP 125 West 55th Street New York, NY 10019	Director
Peter R. O'Flinn 344 Cream Hill Road West Cornwall, CT 06796	Director
Robert C. Salipante	Director & Chairman and President

Sun Life Assurance Company of Canada (U.S.)
One Sun Life Executive Park, SC 3376
Wellesley Hills, MA 02481
Barbara Z. Shattuck
Shattuck Hammond Partners LLC
630 Fifth Avenue, Suite 2950
New York, NY 10019
Michael E. Shunney
Sun Life Assurance Company of Canada (U.S.)
One Sun Life Executive Park, SC 3364
Wellesley Hills, MA 02481
David K. Stevenson
47 Village Avenue, Unit 301
Dedham, MA 02026
Michele G. Van Leer
Sun Life Assurance Company of Canada (U.S.)
One Sun Life Executive Park, SC 1114
Wellesley Hills, MA 02481
James M.A. Anderson
Sun Life Assurance Company of Canada
150 King Street West, SC 104A25
Toronto, Ontario Canada M5H 1J9
Michael S. Bloom
Sun Life Assurance Company of Canada (U.S.)
One Sun Life Executive Park, SC 1335
Wellesley Hills, MA 02481
Michael K. Moran
Sun Life Assurance Company of Canada (U.S.)
One Sun Life Executive Park, SC 3305
Wellesley Hills, MA 02481
John R. Wright
Sun Life Assurance Company of Canada (U.S.)
One Sun Life Executive Park , SC 2163
Wellesley Hills, MA 02481

Director

Senior Vice President and General Manager,
Group Insurance and Director

Director

Senior Vice President and General Manager,
Individual Insurance and Director

Executive Vice President and Chief Investment
Officer

Assistant Vice President and Senior Counsel and
Secretary

Vice President and Chief Accounting Officer and
Controller

Executive Vice President, Sun Life Financial U.S.
Operations

Item 26. PERSONS CONTROLLED BY OR UNDER COMMON CONTROL WITH THE DEPOSITOR OR REGISTRANT

No person is directly or indirectly controlled by the Registrant. The Registrant is a separate account of Sun Life Insurance and Annuity Company of New York, a wholly-owned subsidiary of Sun Life Assurance Company of Canada (U.S.), which is ultimately controlled by Sun Life Financial Inc.

The organization chart of Sun Life Financial is incorporated by reference to Pre-Effective Amendment No. 2 to the Registration Statement on Form N-6 of Sun Life of Canada (U.S.) Variable Account I, File No. 333-143353, filed September 19, 2007.

None of the companies listed in such Exhibit 16 is a subsidiary of the Registrant; therefore, the only financial statements being filed are those of Sun Life Insurance and Annuity Company of New York.

Item 27. NUMBER OF CONTRACT OWNERS

As of October 31, 2007 there were 579 qualified and 495 non-qualified Contracts issued and outstanding.

Item 28. INDEMNIFICATION

Insofar as indemnification for liability arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of Sun Life Insurance and Annuity Company of New York pursuant to the certificate of incorporation, by-laws, or otherwise, Sun Life (N.Y.) has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by Sun Life (N.Y.) of expenses incurred or paid by a director, officer, or controlling person of Sun Life (N.Y.) in the successful defense of any action,

suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, Sun Life (N.Y.) will, unless in the opinion of their counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by them is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

Item 29. PRINCIPAL UNDERWRITERS

Clarendon Insurance Agency, Inc., a wholly-owned subsidiary of Sun Life Assurance Company of Canada (U.S.), acts as general distributor for the Registrant, Sun Life of Canada (U.S.) Variable Accounts C, D, E, F, G, I, and K, Keyport Variable Account A, KMA Variable Account, Keyport Variable Account I, KBL Variable Account A, KBL Variable Annuity Account, Sun Life (N.Y.) Variable Accounts A, B, D, J, and N and Money Market Variable Account, High Yield Variable Account, Capital Appreciation Variable Account, Government Securities Variable Account, World Governments Variable Account, and Total Return Variable Account.

<u>Name and Principal Business Address*</u>	<u>Position and Offices with Underwriter</u>
Katherine E. Sarvary	President
Michele G. Van Leer	Director
Scott M. Davis	Director
Mary M. Fay	Director
Michael S. Bloom	Secretary
Ann B. Teixeira	Assistant Vice President, Compliance
Kathleen T. Baron	Chief Compliance Officer
Michael L. Gentile	Vice President
Raymond Scanlon	Vice President
William T. Evers	Assistant Vice President and Senior Counsel
Nancy C. Atherton	Assistant Vice President & Tax Officer
Jane F. Jette	Financial/Operations Principal and Treasurer
Alyssa Gair	Assistant Secretary
Amy E. Mercer	Assistant Secretary

*The principal business address of all directors and officers of the principal underwriter, is One Sun Life Executive Park, Wellesley Hills, Massachusetts 02481.

(b) Inapplicable.

Item 30. LOCATION OF ACCOUNTS AND RECORDS

Accounts, books and other documents required to be maintained by Section 31(a) of the Investment Company Act of 1940 and the Rules promulgated thereunder are maintained by Sun Life Insurance and Annuity Company of New York, in whole or in part, at its Home Office at 60 East 42nd Street, Suite 1115, New York, New York 10165, at the offices of Clarendon Insurance Agency, Inc. at One Sun Life Executive Park, Wellesley Hills, Massachusetts 02481, or at the offices of Sun Life Assurance Company of Canada (U.S.) One Sun Life Executive Park, Wellesley Hills, Massachusetts 02481.

Item 31. MANAGEMENT SERVICES

Not Applicable.

Item 32. UNDERTAKINGS

The Registrant hereby undertakes:

- (a) To file a post-effective amendment to this Registration Statement as frequently as is necessary to ensure that the audited financial statements in the Registration Statement are never more than 16 months old for so long as payments under the variable annuity Contracts may be accepted;

- (b) To include either (1) as part of any application to purchase a Contract offered by the prospectus, a space that an Applicant can check to request a Statement of Additional Information, or (2) a post card or similar written communication affixed to or included in the prospectus that the Applicant can remove to send for a Statement of Additional Information;
- (c) To deliver any Statement of Additional Information and any financial statements required to be made available under SEC Form N-4 promptly upon written or oral request.
- (d) Representation with respect to Section 26(f)(2)(A) of the Investment Company Act of 1940: Sun Life (N.Y.) represents that the fees and charges deducted under the Contracts, in the aggregate, are reasonable in relation to the services rendered, the expenses expected to be incurred, and the risks assumed by the insurance company.

The Registrant is relying on the no-action letter issued by the Division of Investment Management of the Securities and Exchange Commission to American Council of Life Insurance, Ref. No. IP-6-88, dated November 28, 1988, the requirements for which have been complied with by the Registrant.

SIGNATURES

As required by the Securities Act of 1933 and the Investment Company Act of 1940, the Registrant certifies that it meets the requirements of Securities Act Rule 485(b) for effectiveness and has caused this Post-Effective Amendment to the Registration Statement to be signed on its behalf, in the Town of Wellesley Hills, and Commonwealth of Massachusetts on this 10th day of December, 2007.

SUN LIFE (N.Y.) VARIABLE ACCOUNT C

(Registrant)

SUN LIFE INSURANCE AND ANNUITY COMPANY OF NEW YORK

(Depositor)

By: /s/ Robert C. Salipante*

Robert C. Salipante

President

*By: /s/ Sandra M. DaDalt
Sandra M. DaDalt
Assistant Vice President and
Senior Counsel

As required by the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities with the Depositor, Sun Life Insurance and Annuity Company of New York, and on the dates indicated.

<u>SIGNATURE</u>	<u>TITLE</u>	<u>DATE</u>
<u>/s/ Robert C. Salipante*</u> Robert C. Salipante	President and Director (Principal Executive Officer)	December 10, 2007
<u>/s/ Ronald H. Friesen*</u> Ronald H. Friesen	Vice President and Chief Financial Officer and Treasurer and Director (Principal Financial Officer)	December 10, 2007
<u>/s/ Michael K. Moran*</u> Michael K. Moran	Vice President and Chief Accounting Officer and Controller (Principal Accounting Officer)	December 10, 2007
*By: <u>/s/ Sandra M. DaDalt</u> Sandra M. DaDalt	Attorney-in-Fact for: Donald B. Henderson, Jr., Director Peter R. O'Flinn, Director David K. Stevenson, Director Leila Heckman, Director Barbara Z. Shattuck, Director Thomas A. Bogart, Director Scott M. Davis, Director Mary M. Fay, Director Keith Gubbay, Director Michael E. Shunney, Director Michele G. Van Leer, Director	December 10, 2007

*Sandra M. DaDalt has signed this document on the indicated date on behalf of the above Directors and Officers of the Depositor pursuant to powers of attorney duly executed by such persons and a resolution of the Board of Directors authorizing use of powers of attorney for Officer signatures. Resolution of Board of Directors is incorporated herein by reference to Post-Effective Amendment No. 3 to the Registration

EXHIBITS

- (10)(a) Consent of Independent Registered Public Accounting Firm
 - (10)(b) Representation of Counsel pursuant to Rule 485(b)
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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Post-Effective Amendment No. 10 to Registration Statement No. 333-107983 (Investment Company Act of 1940 file No. 811-04440) on Form N-4 of our report dated April 20, 2007, relating to the financial statements of Regatta NY, Regatta Gold NY, Regatta Extra NY, Sun Life Financial Masters Flex NY, Sun Life Financial Masters Extra NY, Sun Life Financial Masters Access NY, Sun Life Financial Masters Choice NY, Sun Life Financial Masters Reward NY and Sun Life Financial Masters Select NY Sub-Accounts which are included in Sun Life (N.Y.) Variable Account C and to the incorporation by reference of our report dated March 27, 2007 (which report expresses an unqualified opinion and includes an explanatory paragraph regarding the adoption of the American Institute of Certified Public Accountants' Statement of Position 03-1, "Accounting and Reporting by Insurance Enterprises for Certain Nontraditional Long-Duration Contracts and for Separate Accounts," effective January 1, 2004, as described in Note 1), relating to the consolidated financial statements of Sun Life Insurance and Annuity Company of New York.

/s/Deloitte & Touche LLP
Boston, Massachusetts
December 10, 2007



REPRESENTATION OF COUNSEL

I, Elizabeth B. Love, in my capacity as counsel to Sun Life (N.Y.) Variable Account C (the "Account") have reviewed this Post-Effective Amendment to the Registration Statement of the Account which is being filed pursuant to paragraph (b) of Rule 485 under the Securities Act of 1933. Based on my review of this Post-Effective Amendment and such other material relating to the operations of the Account as I deemed relevant, I hereby certify as of the date of filing this Amendment, that the Post-Effective Amendment does not contain disclosure which would render it ineligible to become effective pursuant to paragraph (b) of Rule 485.

I hereby consent to the filing of this representation as part of this Post-Effective Amendment to the Registration Statement of the Account.

/s/ ELIZABETH B. LOVE
Elizabeth B. Love, Esq.

December 10, 2007
