



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 18, 2021

Andrew McKnight  
Chief Executive Officer  
Fortress Value Acquisition Corp. II  
1345 Avenue of the Americas, 46th Floor  
New York, NY 10105

**Re: Fortress Value Acquisition Corp. II**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed March 12, 2021**  
**File No. 001-39439**

Dear Mr. McKnight:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences