



DIVISION OF  
INVESTMENT MANAGEMENT

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

May 7, 2020

**VIA EMAIL**

Susan A. Pereira  
Vice President & Assistant General Counsel  
MFS  
111 Huntington Ave  
Boston, Massachusetts 02199-7632

Re: MFS Variable Insurance Trust II; File No. 811-03732; Accession number  
0000912938-19-000530

Dear Ms. Pereira:

By form APP-WD filed with the Securities and Exchange Commission on December 19, 2019, you requested that the above-referenced Form N-8F, filed under the Investment Company Act of 1940, be withdrawn. Please be advised that your request for withdrawal has been granted, pursuant to delegated authority.

Sincerely,

/s/ Andrea Ottomanelli Magovern

Andrea Ottomanelli Magovern  
Branch Chief

cc: Samuel K. Thomas, U.S. Securities and Exchange Commission  
Lisa Foley, MFS