

UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940
Release No. 29404/August 26, 2010

| | |
|-------------------------------------|---|
| In the Matter of | : |
| | : |
| The New England Variable Account | : |
| Metropolitan Life Insurance Company | : |
| 200 Park Avenue | : |
| New York, NY 10166 | : |
| | : |
| (811-05338) | : |

ORDER UNDER SECTION 8(f) OF THE INVESTMENT COMPANY ACT OF 1940
DECLARING THAT APPLICANT HAS CEASED TO BE AN INVESTMENT
COMPANY

The New England Variable Account filed an application on July 21, 2010 requesting an order under section 8(f) of the Investment Company Act of 1940 (the "Act") declaring that it had ceased to be an investment company.

On July 29, 2010 a notice of filing of the application was issued (Investment Company Act Release No. 29373). The notice gave interested persons an opportunity to request a hearing and stated that an order disposing of the application would be issued unless a hearing was ordered. No request for a hearing has been filed, and the Commission has not ordered a hearing.

The matter having been considered, it is found, on the basis of the information set forth in the application, that applicant has ceased to be an investment company. Accordingly,

IT IS ORDERED, under section 8(f) of the Act, that applicant's registration under the Act shall immediately cease to be in effect.

For the Commission, by the Division of Investment Management, under delegated authority.

Elizabeth M. Murphy
Secretary