



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

January 17, 2017

Via E-mail

Mr. Jeffrey K. Waldvogel
Chief Financial Officer
KBS Real Estate Investment Trust II, Inc.
800 Newport Center Drive, Suite 700
Newport Beach, CA 92660

**Re: KBS Real Estate Investment Trust II, Inc.
Form 10-K for the fiscal year ended December 31, 2015
Filed March 16, 2016
File No. 000-53649**

Dear Mr. Waldvogel:

We have completed our review of your filings. 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,

/s/ Eric McPhee

Eric McPhee
Senior Staff Accountant
Office of Real Estate and
Commodities