DIVISION OF CORPORATION FINANCE

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

October 15, 2018

Nicholas Galeone President, Executive Director and Director UBS Commercial Mortgage Securitization Corp. 1285 Avenue of the Americas New York, NY 10019

Re: UBS Commercial Mortgage Securitization Corp.

Registration Statement on Form SF-3

Filed October 10, 2018 File No. 333-227784

Dear Mr. Galeone:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Lulu Cheng at 202-551-3811 or me at 202-551-3850 with any questions.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu Office Chief Office of Structured Finance

cc: Chad Eisenberger, UBS

Kahn Hobbs, Cadwalader, Wickersham & Taft LLP