



DIVISION OF
CORPORATION FINANCE

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

September 9, 2014

Via E-mail

Anthony Sfarra

President

Wells Fargo Commercial Mortgage Securities, Inc.

c/o Wells Fargo Bank, N.A.

9062 Old Annapolis Road

Columbia, MD 21045

**Re: Wells Fargo Commercial Mortgage Trust 2013-LC12
WFRBS Commercial Mortgage Trust 2013-C14
Forms 10-K/A for the Fiscal Year Ended December 31, 2013
Filed August 29, 2014
File Nos. 333-172366-08 and 333-172366-07**

Dear Mr. Sfarra:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Arthur C. Sandel

Arthur C. Sandel
Special Counsel