



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

DIVISION OF
CORPORATION FINANCE

Mail Stop: 3628

September 13, 2017

Via E-mail

Anthony Sfarra

President

Wells Fargo Commercial Mortgage Securities, Inc.

c/o Wells Fargo Bank, National Association, as Certificate Administrator

9062 Old Annapolis Road

Columbia, MD 21045

**Re: WFRBS Commercial Mortgage Trust 2013-C14
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 27, 2017
File No. 333-172366-07**

**WFRBS Commercial Mortgage Trust 2013-C18
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 23, 2017
File No. 333-172366-11**

Dear Mr. Sfarra:

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/ M. Hughes Bates

M. Hughes Bates
Special Counsel
Office of Structured Finance

cc: Jeff Blake, Wells Fargo
David Burkholder, Cadwalader, Wickersham & Taft LLP