



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

April 21, 2021

Via E-mail

Anthony Sfarra  
President  
Wells Fargo Commercial Mortgage Securities, Inc.  
c/o Wells Fargo Bank, National Association  
9062 Old Annapolis Road  
Columbia, MD 21045

**Re: BANK 2019-BNK16  
Wells Fargo Commercial Mortgage Trust 2017-C38  
Wells Fargo Commercial Mortgage Trust 2017-C39  
Forms 10-D and ABS-EE for the Monthly Distribution Period Ended  
November 18, 2020  
Filed December 2, 2020  
File Nos. 333-226486-03, 333-206677-16 and 333-206677-17**

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/ Katherine Hsu

Katherine Hsu  
Office Chief  
Office of Structured Finance

cc: Troy Stoddard, Wells Fargo  
David Burkholder, Cadwalader, Wickersham & Taft LLP