## DIVISION OF

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

DIVISION OF CORPORATION FINANCE

Mail Stop: 3628

November 6, 2019

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

Re: Wells Fargo Commercial Mortgage Trust 2017-C41

Wells Fargo Commercial Mortgage Trust 2017-C42 Wells Fargo Commercial Mortgage Trust 2018-C44 Wells Fargo Commercial Mortgage Trust 2018-C45 Forms 10-K for Fiscal Year Ended December 31, 2018 Filed March 19, 2019, March 20, 2019, and March 25, 2019

File Nos. 333-206677-20, 333-206677-21, 333-206677-24, and 333-206677-25

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: David Burkholder, Cadwalader, Wickersham & Taft LLP