



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

September 10, 2020

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-BNK19  
Form 10-K for the Fiscal Year Ended December 31, 2019  
Filed March 23, 2020  
File No. 333-226486-07**

Dear Mr. Sfarra:

We have completed our review of your filing. 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/ Arthur C. Sandel

Arthur C. Sandel  
Special Counsel  
Office of Structured Finance

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