



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2021

Leah Nivison  
Chief Executive Officer  
GS Mortgage Securities Corporation II  
200 West Street  
New York, New York 10282

**Re: GS Mortgage Securities Corporation II**  
**Registration Statement on Form SF-3**  
**Filed December 20, 2021**  
**File No. 333-261764**

Dear Ms. Nivison:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Benjamin Meeks at 202-551-7146 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Structured Finance