



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 25, 2010

Via U.S. Mail

Bianca A. Russo, Esq.
Secretary
J.P. Morgan Chase Commercial Mortgage Securities Corp.
245 Park Avenue, 12th Floor
New York, NY 10167

**Re: J.P. Morgan Chase Commercial Mortgage Securities Corp.
Registration Statement on Form S-3
Filed March 2, 2010
File No. 333-165147**

Dear Ms. Russo:

We have limited our review of your filing for the issues noted below. Please note that our limited review covers only those issues addressed in the comments below. Please also note that our comments to either the base prospectus and/or the supplements should be applied universally, if applicable.

Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so that we can better understand your disclosure. After reviewing this information, we may raise additional comments.

The purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects and welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Page references are to the marked version of the documents you provided us.

Registration Statement on Form S-3

General

1. Please confirm that the depositor or any issuing entity previously established, directly or indirectly, by the depositor or any affiliate of the depositor has been current and timely with Exchange Act reporting during the last twelve months with respect to asset-backed securities involving the same asset class. Please refer to General Instruction I.A.4. of Form S-3. Also, please provide us with the CIK codes for any affiliate of the depositor that has offered a class of asset-backed securities involving the same asset class as this offering.
2. Please confirm that finalized agreements will be filed simultaneously with or prior to the filing of the final prospectus by post-effective amendment or Form 8-K. Finalized agreements may be unexecuted as provided by Instruction 1 to Item 601 of Regulation S-K. Exhibits must be filed either as an exhibit to the registration statement by post-effective amendment or under cover of Form 8-K and incorporated by reference into the registration statement. Refer to Securities Act Rule 462(d) and Item 1100(f) of Regulation AB.
3. Please confirm that all material terms to be included in the finalized agreements will also be disclosed in the final Rule 424(b) prospectus.
4. Please note that a takedown off of a shelf that involves assets, structural features, credit enhancement or other features that were not described in the base prospectus will usually require either a new registration statement, if to include additional assets, or a post-effective amendment. Refer to Rule 409 of the Securities Act, which requires that the registration statement be complete at the time of effectiveness, except for information that is not known or reasonably available. Please confirm for us that the base prospectus includes all assets, credit enhancements, or other structural features reasonably contemplated to be included in an actual takedown.

Prospectus Supplement

5. Disclaimers of liability are inappropriate in a disclosure document. Please remove the disclaimer in the last sentence of the second full paragraph on page S-44 and any similar disclaimers throughout.
6. Please add a separately captioned section to disclose the affiliations and certain relationships and related transactions of the transaction parties referred to in Item 1119 of Regulation AB.

7. Please add a separately captioned section describing legal proceedings as required by Item 1117 of Regulation AB.

Risk Factors, page S-26

Limited Information Causes Uncertainty, page S-50

8. We note that some mortgage loans to be included in the pool assets have limited or no historical operating information available with respect to the related mortgaged properties because some loans “were made to enable the related borrower to acquire the related mortgaged property.” Please revise to explain the quoted language.
9. In addition, explain whether limited or no historical operating information would constitute an exception to the underwriting standards and describe the types of exceptions that may have been made to the underwriting standards.

Significant Mortgage Loans, page S-57

10. Revise to define the term “significant mortgage loan” and provide the bracketed form disclosure.

The Depositor, page S-70

11. Revise to discuss any prior securitizations organized by the depositor, including any that have experienced an event of default, early amortization or triggering event.

Base Prospectus

Ability to Incur Other Borrowings Entails Risk, page 18

12. We note that certain mortgage loans to be included in respective pools allow the borrower to incur additional subordinate or mezzanine debt in the future. Please tell us how you will provide updated information regarding the new additional debt that will be actually incurred in the future.
13. Refer to the second-to-last sentence under this risk factor. Describe the types of preferred equity that may be issued by borrowers under certain mortgage loans and disclose the attendant risks.

MBS, page 38

14. We note your disclosure that the pool may include private mortgage-backed securities. Please revise to provide an analysis explaining how you will comply with Rule 190.
15. Please confirm to us that you will update your disclosure pursuant to Item 1111 of Regulation AB, as necessary, regarding any mortgage-backed securities included in the pool.

Description of the Certificates, page 48

16. We note that you may offer reset rate certificates in a shelf takedown. Please revise the form of prospectus supplement to provide the bracketed form disclosure regarding reset rate certificates.
17. Please identify the remarketing agents and disclose whether they are affiliates in the prospectus supplement.
18. Tell us what the administrator's role is with regards to setting terms for remarketing. Confirm, if true, that those decisions are made by the remarketing agents alone, although they may get information from the administrator.
19. In a registered remarketing transaction the issuer must update the prospectus so that at the time of the remarketing the prospectus includes all of the information regarding the pool required to be in the prospectus. See footnote 193 of Release 33-8518. To the extent the issuer has not previously updated the prospectus to include all the updated information required by Form S-3, such as updated information required by Item 1111 of Regulation AB, through incorporation of Exchange Act filings, the issuer must file and incorporate by reference a Form 8-K containing the information regarding the pool assets or must file a prospectus supplement or post-effective amendment, as appropriate, to update the prospectus. Confirm that you will follow this practice.

* * * * *

As appropriate, please amend the registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all

information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that

- Should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- The action of the Commission or the staff, acting pursuant to delegated authority in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- The company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Bianca A. Russo, Esq.
J.P. Morgan Chase Commercial Mortgage Securities Corp.
March 25, 2010
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You may contact Lauren Nguyen at (202) 551-3642 or me at (202) 551-3412 with any questions.

Regards,

Amanda Ravitz
Branch Chief -- Legal

cc: Michael S. Gambro, Esq.
Cadwalader, Wickersham & Taft LLP
Fax: 212-504-6666