



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

April 14, 2017

Via E-mail

Michael Gung  
c/o iShares Delaware Trust Sponsor LLC  
400 Howard Street  
San Francisco, CA 94105  
Attn: Product Management Team  
iShares Research & Development

**Re: iShares S&P GSCI Commodity-Indexed Trust  
Registration Statement on Form S-3  
Filed April 7, 2017  
File No. 333-217219**

Dear Mr. Gung:

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 Rahul K. Patel, Staff Attorney, at (202) 551-3799 with any questions.

Sincerely,

/s/ Tom Kluck

Tom Kluck  
Legal Branch Chief  
Office of Real Estate and  
Commodities

cc: Michael H. Lee, Esq.