



DIVISION OF  
CORPORATION FINANCE

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

December 26, 2018

Paul Lohrey  
Chief Executive Officer  
iShares S&P GSCI Commodity-Indexed Trust  
c/o iShares Delaware Trust Sponsor LLC  
400 Howard Street  
San Francisco, CA 94105

**Re: iShares S&P GSCI Commodity-Indexed Trust**  
**Registration Statement on Form S-3**  
**Filed December 21, 2018**  
**File No. 333-228958**

Dear Mr. Lohrey:

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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities

cc: Andrew M. Faulkner, Esq.