



DIVISION OF
CORPORATION FINANCE

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

October 15, 2018

Nicholas Galeone
President, Executive Director and Director
UBS Commercial Mortgage Securitization Corp.
1285 Avenue of the Americas
New York, NY 10019

**Re: UBS Commercial Mortgage Securitization Corp.
Registration Statement on Form SF-3
Filed October 10, 2018
File No. 333-227784**

Dear Mr. Galeone:

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 Lulu Cheng at 202-551-3811 or me at 202-551-3850 with any questions.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu
Office Chief
Office of Structured Finance

cc: Chad Eisenberger, UBS
Kahn Hobbs, Cadwalader, Wickersham & Taft LLP