



DIVISION OF  
CORPORATION FINANCE

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

November 5, 2021

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

**Re: UBS Commercial Mortgage Securitization Corp.**  
**Registration Statement on Form SF-3**  
**Filed November 3, 2021**  
**File No. 333-260708**

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 Eathen Gums at 202-551-7991 or Benjamin Meeks at 202-551-7146 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Structured Finance