



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2013

**Via Email**

Douglas Tiesi  
President and Managing Director  
RBS Commercial Funding Inc.  
c/o Wells Fargo Bank, N.A.  
9062 Old Annapolis Road  
Columbia, MD 21045

**Re: WFRBS Commercial Mortgage Trust 2012-C7  
Form 10-K for the Fiscal Year Ended December 31, 2012  
Filed March 28, 2013  
File No. 333-177891-01**

**The Royal Bank of Scotland plc  
Form ABS-15G for the Reporting Period January 1, 2012 to December 31, 2012  
Filed February 13, 2013  
File No. 025-00538**

**Liberty Island Group I LLC  
Form ABS-15G for the Reporting Period January 1, 2012 to December 31, 2012  
Filed February 11, 2013  
File No. 025-01194**

Dear Mr. Tiesi:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Rolaine S. Bancroft

Rolaine S. Bancroft  
Senior Special Counsel