



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2015

Via E-mail

Kevin Ng

President

Morgan Stanley Bank of America Merrill Lynch Trust 2013-C12

Morgan Stanley Bank of America Merrill Lynch Trust 2014-C14

c/o Morgan Stanley Capital I Inc.

1585 Broadway

New York, NY 10036

**Re: Morgan Stanley Bank of America Merrill Lynch Trust 2013-C12  
Morgan Stanley Bank of America Merrill Lynch Trust 2014-C14  
Forms 10-K/A for the Fiscal Year Ended December 31, 2014  
Filed May 20, 2015  
File Nos. 333-180779-05 and 333-180779-07**

Dear Mr. Ng:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief

cc: Tejal Wadhvani, Morgan Stanley  
Kevin Blauch, Sidley Austin LLP