



DIVISION OF  
CORPORATION FINANCE

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

June 11, 2018

Via E-mail

Helaine M. Kaplan  
President  
Deutsche Mortgage & Asset Receiving Corporation  
c/o Deutsche Bank Trust Company Americas  
1761 East St. Andrew Place  
Santa Ana, CA 92705

**Re: COMM 2014-CCRE14 Mortgage Trust  
COMM 2014-CCRE20 Mortgage Trust  
COMM 2015-CCRE23 Mortgage Trust  
COMM 2015-LC19 Mortgage Trust  
COMM 2015-LC21 Mortgage Trust  
Forms 10-K and Form 10-K/A for Fiscal Year Ended December 31, 2017  
Filed March 16, 2018, March 19, 2018, March 20, 2018 and June 8, 2018  
File Nos. 333-184376-11, 333-193376-12, 333-193376-18, 333-193376-15 and  
333-193376-19**

Dear Ms. Kaplan:

We have reviewed your responses and amended Form 10-K for COMM 2014-CCRE14 and have the following comment. Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Our references to prior comments are to comments in our May 31, 2018 letter.

Assessments of Berkeley Point Capital LLC

Exhibit 33.9 to Form 10-K of COMM 2014-CCRE20 Mortgage Trust

Exhibit 33.7 to Form 10-K of COMM 2015-CCRE23 Mortgage Trust

Exhibit 33.7 to Form 10-K of COMM 2015-LC19 Mortgage Trust

Exhibit 33.7 to Form 10-K of COMM 2015-LC21 Mortgage Trust

1. We note your response to prior comment 3. Please amend each Exhibit 33 to include the correct version of Berkeley Point's servicer assessment report.

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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.

You may contact Lulu Cheng at 202-551-3811 or me at 202-551-3850 if you have any questions.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief  
Office of Structured Finance

cc: Anna Glick, Cadwalader, Wickersham & Taft LLP