



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3628

August 13, 2018

Via Email

Leah Nivison  
Chief Executive Officer  
GS Mortgage Securities Corporation II  
c/o Wells Fargo Bank, National Association  
9062 Old Annapolis Road  
Columbia, MD 21045

**Re: GS Mortgage Securities Trust 2015-GC28  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed March 23, 2018  
File No. 333-191331-07**

**GS Mortgage Securities Trust 2015-GC30  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed March 27, 2018  
File No. 333-191331-08**

Dear Ms. Nivison:

We have completed our review of your filings. 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.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief  
Office of Structured Finance

cc: Lisa Pauquette, Esq., Cadwalader, Wickersham & Taft LLP