



DIVISION OF  
CORPORATION FINANCE

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

October 15, 2018

Wayne Potters  
President and Chief Executive Officer  
SG Commercial Mortgage Securities, LLC  
245 Park Avenue  
New York, NY 10167

**Re: SG Commercial Mortgage Securities, LLC  
Registration Statement on Form SF-3  
Filed October 10, 2018  
File No. 333-227770**

Dear Mr. Potters:

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 Lulu Cheng at 202-551-3811 or me at 202-551-3850 with any questions.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief  
Office of Structured Finance

cc: Frank Polverino, Cadwalader, Wickersham & Taft LLP  
David Gingold, Cadwalader, Wickersham & Taft LLP