



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3628

November 6, 2019

Anthony Sfarra  
President  
Wells Fargo Commercial Mortgage Securities, Inc.  
c/o Wells Fargo Bank, National Association  
9062 Old Annapolis Road  
Columbia, Maryland 21045

**Re: Wells Fargo Commercial Mortgage Trust 2017-C41  
Wells Fargo Commercial Mortgage Trust 2017-C42  
Wells Fargo Commercial Mortgage Trust 2018-C44  
Wells Fargo Commercial Mortgage Trust 2018-C45  
Forms 10-K for Fiscal Year Ended December 31, 2018  
Filed March 19, 2019, March 20, 2019, and March 25, 2019  
File Nos. 333-206677-20, 333-206677-21, 333-206677-24, and 333-206677-25**

Dear Mr. Sfarra:

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: David Burkholder, Cadwalader, Wickersham & Taft LLP