



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

November 6, 2019

Leah Nivison  
Chief Executive Officer  
GS Mortgage Securities Corporation II  
200 West Street  
New York, New York 10282

**Re: GS Mortgage Securities Trust 2017-GS8  
GS Mortgage Securities Trust 2018-GS9  
GS Mortgage Securities Trust 2018-GS10  
Forms 10-K for Fiscal Year Ended December 31, 2018  
Filed March 26, 2019  
File Nos. 333-207677-07, 333-207677-08 and 333-207677-09**

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