



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

April 20, 2021

Via E-mail

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

**Re: GS Mortgage Securities Trust 2019-GC39  
Forms 10-D and ABS-EE for the Monthly Distribution Period Ended  
November 13, 2020  
Filed November 27, 2020  
File No. 333-226082-02**

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  
Chief, Office of Structured Finance

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