



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

September 9, 2020

Via E-mail

Richard Simpson

President

Citigroup Commercial Mortgage Securities Inc.

c/o Citibank, N.A.

388 Greenwich Street, 14th Floor

New York, New York 10013

**Re: Citigroup Commercial Mortgage Trust 2019-GC41  
Form 10-K for Fiscal Year Ended December 31, 2019  
Filed March 27, 2020  
File No. 333-228597-02**

Dear Mr. Simpson:

We have completed our review of your filing. 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: Janet A. Barbieri, Esq.  
Orrick, Herrington & Sutcliffe LLP

Kar Ho, Esq.  
Orrick, Herrington & Sutcliffe LLP