

FEDERAL HOME LOAN MORTGAGE CORP
Form ABS-15G
October 24, 2017

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

FORM ABS-15G

ASSET-BACKED SECURITIZER
REPORT PURSUANT TO SECTION 15G
OF THE SECURITIES EXCHANGE ACT OF 1934

Check the appropriate box to indicate the filing obligation to which this form is intended to satisfy:

Rule 15Ga-1 under the Exchange Act (17 CFR 240.15Ga-1) for the reporting period _____ to _____.

Date of Report (Date of earliest event reported): _____

Commission File Number of securitizer: _____

Central Index Key Number of securitizer: _____

(Name and telephone number, including area code,
of the person to contact in connection with this filing)

Indicate by check mark whether the securitizer has no activity to report for the initial period pursuant to Rule 15Ga-1(c)(1):

Indicate by check mark whether the securitizer has no activity to report for the quarterly period pursuant to Rule 15Ga-1(c)(2)(i):

Indicate by check mark whether the securitizer has no activity to report for the annual period pursuant to Rule 15Ga-1(c)(2)(ii):

Rule 15Ga-2 under the Exchange Act (17 CFR 240.15Ga-2).

Central Index Key Number of depositor: 0001026214

Federal Home Loan Mortgage Corporation (as issuer of the Structured Pass-Through Certificates, Series K-728) and
FREFM 2017-K728 Mortgage Trust
(Exact name of issuing entity as specified in its charter)

Central Index Key Number of issuing entity (if applicable): 0001026214

Central Index Key Number of underwriter (if applicable): _____

Robert Koontz (703) 903-2000

(Name and telephone number, including area code,
of the person to contact in connection with this filing)

INFORMATION TO BE INCLUDED IN THE REPORT

PART I: REPRESENTATION AND WARRANTY INFORMATION

N/A

PART II: FINDINGS AND CONCLUSIONS OF THIRD-PARTY DUE DILIGENCE REPORTS

Item 2.01 Findings and Conclusions of a Third Party Due Diligence Report Obtained by the Issuer

See Independent Accountants' Report on Applying Agreed-Upon Procedures dated October 24, 2017, of KPMG LLP, attached as Exhibit 99.1 to this report.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the reporting entity has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Federal Home Loan Mortgage Corporation,
as Depositor with respect to the Structured Pass-Through Certificates, Series K-728,
and as Securitizer with respect to the FREMF 2017-K728 Mortgage Trust

Date: October 24, 2017

By: /s/ Robert Koontz

Name: Robert Koontz

Title: Vice President – Multifamily Capital Markets

EXHIBIT INDEX

Exhibit 99.1 Independent Accountants' Report on Applying Agreed-Upon Procedures dated October 24, 2017, of KPMG LLP.