

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

December 17, 2021

Scott L. Mathis Chief Executive Officer Gaucho Group Holdings, Inc. 112 NE 41st Street Suite 106 Miami, FL 33137

> Re: Gaucho Group Holdings, Inc. Registration Statement on Form S-1 Filed December 9, 2021 File No. 333-261564

Dear Mr. Mathis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Catherine De Lorenzo at 202-551-4079 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Victoria Bantz