

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

DIVISION OF CORPORATION FINANCE

December 2, 2021

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

> Re: Gaucho Group Holdings, Inc. Registration Statement on Form S-1 Filed November 24, 2021 File No. 333-261368

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 Melanie Singh at (202) 551-4074 or Pam Howell at (202) 551-3357 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction