

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

December 20, 2022

Maria Echevarria Chief Financial Officer Gaucho Group Holdings, Inc. 112 NE 41st Street, Suite 106 Miami, FL 33137

> Re: Gaucho Group Holdings, Inc. Form 10-K for the year ended December 31, 2021 File No. 001-40075

Dear Maria Echevarria:

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,

Division of Corporation Finance Office of Real Estate & Construction