



December 6, 2021

Division of Corporate Finance  
United States Securities and Exchange Commission  
Office of Real Estate and Commodities  
100 F Street, NE  
Washington, DC 20549

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

Acceleration Request  
Requested Date: December 7, 2021  
Requested Time: 4:30 p.m. Eastern Time

Dear Sir or Madam:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Gaucho Group Holdings, Inc. (the "**Company**") hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-261368) (the "**Registration Statement**") be declared effective at the "Requested Date" and "Requested Time" set forth above or as soon thereafter as practicable. The Company hereby authorizes Victoria Bantz, Burns Figa & Will PC, counsel for the Company, to make such request on the Company's behalf.

The Company requests that it be notified of the effectiveness of the Registration Statement by telephone to Victoria Bantz of Burns Figa & Will PC at 720-493-8078 or via email at vbantz@bfwlaw.com. If notice of effectiveness is given by telephone, please also provide a copy of the Commission's order declaring the Registration Statement effective to Victoria Bantz via email or facsimile at 303-796-2777.

Sincerely,

**Gaucho Group Holdings, Inc.**

By: /s/ Scott L. Mathis

Scott L. Mathis, President & CEO

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