



Via Edgar

December 21, 2022

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 December 16, 2022
File No. 333-268829

Acceleration Request

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. 333-268829) (the "Registration Statement") be declared effective as soon as practicable on December 23, 2022. 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@bfiwlaw.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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