



Via Edgar

April 20, 2023

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

Re: Gauchobuenosaires, Inc.
Registration Statement on Form S-1
Filed April 18, 2023
File No. 333-271305

Acceleration Request

Dear Sir or Madam:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Gauchobuenosaires, Inc. (the "Company") hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-271305) (the "Registration Statement") be declared effective at 10:00 a.m. EDT on April 21, 2023. 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,

Gauchobuenosaires, Inc.

By: /s/ Scott L. Mathis

Scott L. Mathis, President & CEO

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