



Via Edgar

May 24, 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 as amended  
Filed May 22, 2023  
File No. 333-271761

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 as amended (File No. 333-271761) (the "Registration Statement") be declared effective at 9:00 a.m. EDT on May 26, 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](mailto: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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