



DIVISION OF  
CORPORATION FINANCE

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

September 18, 2019

Michele Ciavarella  
Chief Executive Officer  
Newgioco Group, Inc.  
130 Adelaide Street West, Suite 701  
Toronto, Ontario, Canada M5H 2K4

**Re: Newgioco Group, Inc.**  
**Registration Statement on Form S-1**  
**Filed September 13, 2019**  
**File No. 333-233768**

Dear Mr. Ciavarella:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. 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.

Please contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Patrick J. Egan, Esq.