



DIVISION OF  
CORPORATION FINANCE

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

November 6, 2018

Santiago Giraldo  
Chief Financial Officer  
Tecnoglass Inc.  
Avenida Circunvalar a 100 mts de la Via 40  
Barrio Las Flores, Barranquilla  
Colombia

**Re: Tecnoglass Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-227898**  
**Filed October 19, 2018**

Dear Mr. Giraldo:

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

Please refer to Rules 460 and 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 Kate McHale at (202) 551-3464 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction