



DIVISION OF
CORPORATION FINANCE

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

November 7, 2024

Edgardo Khafif
Chief Executive Officer
Raghsa S.A.
Cecilia Grierson 255, Floor 9
C1107BHA, City of Buenos Aires
Argentina

Re: Raghsa S.A.
Application for Qualification of Indentures on Form T-3
Filed October 29, 2024
File No. 022-29117

Dear Edgardo Khafif:

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 Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Christopher C. Paci, Esq.