



DIVISION OF  
CORPORATION FINANCE

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

December 28, 2011

Via E-Mail

Mr. Osvaldo Solar Venegas  
Chief Financial Officer  
Concha Y Toro Winery, Inc.  
Casilla 213  
Avda. Nueva Tajamar 481  
Torre Norte, Piso 15  
Santiago, Chile

**Re: Concha Y Toro Winery, Inc.**  
**Form 20-F for the Year Ended December 31, 2010**  
**Filed June 30, 2011**  
**Correspondence submitted December 16, 2011**  
**File No. 001-13358**

Dear Mr. Venegas:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 20-F for the fiscal year ended December 31, 2010

Notes to the Consolidated Financial Statements, page F-12

Note 3. First-Time Adoption of International Financial Reporting Standards (IFRS), [age F-32

1. We acknowledge your response to your prior comment 1. Please amend your Form 20-F for the year ended December 31, 2010 to include the reconciliation of total comprehensive income as required by paragraph 24(b) of IFRS 1.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Brian McAllister at (202) 551-3341 or Melissa N. Rocha at (202) 551-3854 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining