



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 14, 2016

Via E-mail

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

**Re: Concha Y Toro Winery, Inc.**  
**Form 20-F for the Year Ended December 31, 2015**  
**Filed May 11, 2016**  
**File No. 001-13358**

Dear Mr. Solar:

We have completed our review of your filing. 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.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining