

Tecnoglass Inc.
Avenida Circunvalar a 100 mts de la Via 40
Barrio Las Flores, Barranquilla
Colombia

November 6, 2018

VIA EDGAR

Ms. Kathryn McHale
Office of Manufacturing and Construction
Division of Corporation Finance
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549

RE: Tecnoglass Inc.
Registration Statement on Form S-3
File No. 333-227898

Dear Ms. McHale:

Tecnoglass Inc. (the "Company") hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the above-referenced Registration Statement so that such Registration Statement will become effective as of 4:00 p.m., Thursday, November 8, 2018, or as soon thereafter as practicable.

Very truly yours,

TECNOGLASS INC.

By: /s/ Santiago Giraldo

Name: Santiago Giraldo

Title: Chief Financial Officer
