



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2019

Paul M. Galvin  
Chairman and Chief Executive Officer  
SG Blocks, inc.  
195 Montague Street, 14th Floor  
Brooklyn, NY 11201

**Re: SG Blocks, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 18, 2018**  
**File No. 333-228882**

Dear Mr. Galvin:

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 Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction