



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2019

Paul M. Galvin  
Chief Executive Officer  
SG Blocks, Inc.  
195 Montague Street, 14th Floor  
Brooklyn, New York 11201

**Re: SG Blocks, Inc.**  
**Registration Statement on Form S-1**  
**Filed November 27, 2019**  
**File No. 333-235295**

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Patrick J. Egan