



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2024

Paul Gavin  
Chief Executive Officer  
Safe & Green Holdings Corp.  
990 Biscayne Blvd.  
Suite 501  
Miami, FL 33132

**Re: Safe & Green Holdings Corp.  
Registration Statement on Form S-1  
Filed February 1, 2024  
File No. 333-276799**

Dear Paul Gavin:

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 Nicholas Nalbantian at 202-551-7470 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Leslie Marlow