



DIVISION OF
CORPORATION FINANCE

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

February 13, 2025

Michael McLaren
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 7, 2025
File No. 333-284766**

Dear Michael McLaren:

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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Jesse L. Blue