

February 3, 2012

**VIA EDGAR AND ELECTRONIC MAIL**United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Amanda Ravitz, Aslynn Hogue and Geoff Kruczek**Re:   SG Blocks, Inc. (the “Company”)  
      Amendment No. 1 to Form S-1  
      Filed December 5, 2011  
      File No. 333-178321**

To Whom It May Concern:

Concurrently with the filing of this letter, the Company has filed Amendment No. 1 to its Registration Statement on Form S-1 (the “Amendment”). The Amendment primarily reflects revisions to the initial filing of the Company’s Form S-1 as a result of addressing staff comments to the Form S-1 and the Company’s Current Report on Form 8-K initially filed November 10, 2011 (the “Current Report”). The Amendment also includes certain other updated information.

Per our discussion with Aslynn Hogue, the Company deferred the filing of the Amendment until all overlapping comments with the Current Report had been resolved. Now that the overlapping comments have been addressed, the Company would greatly appreciate it if the Registration Statement is declared effective by the Staff during the week of February 6, 2012.

If you have any questions or request any further information, please contact either the undersigned at (212) 451-2252 or by email at [kschlesinger@olshanlaw.com](mailto:kschlesinger@olshanlaw.com) or Johnathan Duncan at (212) 451-2245 or by email at [jduncan@olshanlaw.com](mailto:jduncan@olshanlaw.com).

Sincerely,

*/s/ Kenneth Schlesinger*

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Kenneth A. Schlesinger

**SG Blocks, Inc.**  
**400 Madison Avenue, Suite 16C**  
**New York, NY 10017**

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United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Amanda Ravitz, Aslynn Hogue, Geoffrey Kruczek

**Re: SG Blocks, Inc.**  
**Form S-1**  
**Filed December 5, 2011, as amended February 3, 2012**  
**File No. 333-178321**

Ladies and Gentlemen:

The undersigned, SG Blocks, Inc. (the "Company"), acknowledges that in connection with responding to comments from the Securities and Exchange Commission (the "Commission") and Commission staff, (a) the Company is responsible for the adequacy and accuracy of the disclosure in the above referenced filing; (b) staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and (c) the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

SG BLOCKS, INC.

By: /s/ Paul M. Galvin  
Paul M. Galvin  
Chief Executive Officer