

June 9, 2017

*Via Edgar*

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Pamela Long, Assistant Director  
Craig Slivka, Staff Attorney  
Frank Pigott, Staff Attorney

**Re: SG Blocks, Inc.  
Registration Statement on Form S-1  
Filed February 6, 2017, as amended  
File No. 333-215922**

Ladies and Gentlemen,

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, SG Blocks, Inc. (the "Company") hereby requests acceleration of the effective date of the Company's Registration Statement on Form S-1 (File No. 333-215922), as amended (the "Registration Statement"), so that it may become effective on June 13, 2017 at 5:00 p.m. Eastern Daylight Time, or as soon as practicable thereafter.

Please notify our attorney, David Watson, Esq., by phone at (216) 566-5598 of the date and time that the Registration Statement has been declared effective.

Respectfully,

/s/ Mahesh Shetty  
Mahesh Shetty  
Chief Financial Officer

cc: David Watson, Esq., Thompson Hine LLP