

June 13, 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.  
Request to Delay Effectiveness  
Registration Statement on Form S-1  
File No. 333-215922**

Ladies and Gentlemen,

SG Blocks, Inc., a Delaware corporation (the "Company"), hereby withdraws its acceleration request dated June 9, 2017 relating to its Registration Statement on Form S-1 (File No. 333-215922) (the "Registration Statement") and respectfully requests that the Securities and Exchange Commission (the "Commission") take appropriate action to delay declaring the above-referenced Registration Statement effective until such time as may be requested orally or in writing after the date hereof pursuant to Rule 461 of the Securities Act of 1933, as amended, by an officer of the Company.

If you have any questions regarding the foregoing, please contact David D. Watson of Thompson Hine LLP, our counsel, by telephone at (216) 566-5598.

Respectfully,

/s/ Mahesh Shetty  
Mahesh Shetty  
Chief Financial Officer

cc: David Watson, Esq., Thompson Hine LLP