



December 9, 2019

VIA EDGAR

United States Securities  
and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Ms. Katherine Bagley

**Re: SG Blocks, Inc.**  
**Registration Statement on Form S-1 (as amended)**  
**File No: 333-235295**

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Dear Ms. Bagley:

SG Blocks, Inc. (the "**Registrant**") hereby requests that the United States Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form S-1, as amended (File No. 333-235295), to become effective on **Tuesday, December 10, 2019, at 5:00 p.m.**, Eastern Time, or as soon thereafter as is practicable.

The Registrant hereby authorizes Leslie Marlow and/or Patrick Egan of Gracin & Marlow, LLP to orally modify or withdraw this request for acceleration. Please contact Ms. Marlow at (516) 496-2223 or (212) 907-6457, or Mr. Egan at (914) 557-5574 with any questions you may have concerning this request, and please notify either of them when this request for acceleration has been granted.

Very truly yours,

SG Blocks, Inc.

By: /s/ Paul Galvin

Name: Paul Galvin

Title: Chief Executive Officer

cc: Leslie Marlow, Gracin & Marlow, LLP  
Patrick J. Egan, Gracin & Marlow, LLP