

May 5, 2020

VIA EDGAR

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

**Re: SG Blocks, Inc.
Registration Statement on Form S-1 (as amended)
File No: 333-237682**

Dear Ms. Lopez:

As the underwriter of the proposed offering of SG Blocks, Inc. (the "*Company*"), we hereby join the Company's request for acceleration of the above-referenced Registration Statement, requesting effectiveness for 5:00 p.m., Eastern Time, on Wednesday, May 6, 2020 or as soon thereafter as is practicable.

The undersigned advise that they have complied and will continue to comply with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

**ThinkEquity, a Division of Fordham Financial
Management, Inc.**

By: /s/ Eric Lord

Name: Eric Lord

Title: Head of Investment Banking
