



November 18, 2021

**VIA EDGAR**

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

**Re: SG Blocks, Inc.  
Registration Statement on Form S-1, as amended  
File No: 333-260996  
Request For Acceleration of Effectiveness**

Ladies and Gentlemen:

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 (File No. 333-260996), to become effective on **Tuesday, November 23, 2021, at 5:00 p.m.**, Eastern Time, or as soon thereafter as is practicable.

The Registrant hereby authorizes its counsel, Leslie Marlow, Esq. or Patrick J. Egan, Esq. 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 or (212) 907-6457 with any questions you may have concerning this request, and please notify her or him when this request for acceleration has been granted.

Very truly yours,

**SG BLOCKS, INC.**

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

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