



February 12, 2024

**VIA EDGAR**

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

**Re: Safe & Green Holdings Corp.  
Registration Statement on Form S-1  
File No: 333-276799**

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Dear Mr. Nalbantian:

Safe & Green Holdings Corp. (the "**Registrant**") hereby requests that the effective date of the above-referenced Registration Statement on Form S-1, as amended (File No. 333-276799), be accelerated by the U.S. Securities and Exchange Commission (the "**Commission**") to become effective on **Tuesday, February 13, 2024, at 9:00 a.m.**, Eastern Time, or as soon as reasonably practicable thereafter.

The Registrant understands that the Staff of the Commission will consider this request as confirmation by the Registrant that it is aware of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement.

The Registrant hereby authorizes Leslie Marlow of Blank Rome LLP to orally modify or withdraw this request for acceleration. Please contact Ms. Marlow at (516) 457-4238 or Melissa Palat Murawsky (215) 569-5732 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,

SAFE & GREEN HOLDINGS CORP.

By: /s/ Paul Galvin

Name: Paul Galvin

Title: Chief Executive Officer

cc: Leslie Marlow, Blank Rome LLP