



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

February 4, 2019

Paul M. Galvin
Chairman and Chief Executive Officer
SG Blocks, inc.
195 Montague Street, 14th Floor
Brooklyn, NY 11201

Re: SG Blocks, Inc.
Registration Statement on Form S-3
Filed December 18, 2018
File No. 333-228882

Dear Mr. Galvin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action, or absence of action by the staff.

Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing and
Construction