



DIVISION OF
CORPORATION FINANCE

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

August 12, 2024

Polys Hajioannou
Chief Executive Officer
Safe Bulkers, Inc.
Apt. D11
Les Acanthes
6, Avenue des Citronniers
MC98000 Monaco

Re: Safe Bulkers, Inc.
Registration Statement on Form F-3
Filed August 6, 2024
File No. 333-281266

Dear Polys Hajioannou:

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 Cheryl Brown at 202-551-3905 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Erica L. Hogan, Esq.