



DIVISION OF  
CORPORATION FINANCE

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

July 20, 2020

Frank Ogele  
President  
SAFETY FIRST HEALTHCARE CORP  
One Gateway Center  
26th Fl  
Newark, NJ 07102

**Re: SAFETY FIRST HEALTHCARE CORP**  
**Form 10-12G**  
**Filed June 23, 2020**  
**File No. 000-56179**

Dear Mr. Ogele:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response and any amendment you may file in response to these comments, we may have additional comments.

Form 10 filed June 23, 2020

General

1. Please revise where appropriate to address the risks to your planned operations from the covid-19 pandemic.

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2. The consent provided by BF Borgers CPA PC in Exhibit 23 refers to Form S-1. Please revise in your next amendment.

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

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action by the staff.

You may contact Eric McPhee at 202-551-3693 or Kristina Marrone at 202-551-3429 if you have questions regarding comments on the financial statements and related matters. Please contact Stacie Gorman at 202-551-3585 or James Lopez at 202-551-3536 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction