



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

DIVISION OF
CORPORATION FINANCE

August 3, 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 completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction