



DIVISION OF  
CORPORATION FINANCE

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

April 16, 2024

David Villarreal  
Chief Executive Officer  
Safe & Green Development Corp  
990 Biscayne Blvd., #501, Office 12  
Miami, FL 33132

**Re: Safe & Green Development Corp**  
**Registration Statement on Form S-1**  
**Filed April 9, 2024**  
**File No. 333-278565**

Dear David Villarreal:

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 Ronald (Ron) E. Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Melissa Palat Murawsky