



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2020

Paul Galvin  
Chief Executive Officer  
SG Blocks, Inc.  
195 Montague Street, 14th Floor  
Brooklyn, New York 11201

**Re: SG Blocks, Inc.**  
**Registration Statement on Form S-1**  
**Filed April 15, 2020**  
**File No. 333-237682**

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 Jennifer López, at 202-551-3792, with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services