



DIVISION OF
CORPORATION FINANCE

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

September 1, 2010

Via Fax & U.S. Mail

Mr. Polys Hajioannou
Chief Executive Officer
Safe Bulkers, Inc.
30-32 Karamanli Avenue
P.O. Box 70837
Voula 16605
Athens, Greece

**Re: Safe Bulkers, Inc.
Form 20-F for the year ended December 31, 2009
Filed February 23, 2010
File No. 1-34077**

Dear Mr. Hajioannou:

We have completed our review of your Form 20-F noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief