



DEVELOPMENT
CORPORATION

December 22, 2023

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Kibum Park

**Re: Safe and Green Development Corporation
Registration Statement on Form S-1
File No: 333-276149**

Dear Mr. Park:

Safe and Green Development Corporation (the “**Registrant**”) hereby requests that the effective date of the above-referenced Registration Statement on Form S-1 (File No. 333-276149), be accelerated by the U.S. Securities and Exchange Commission (the “**Commission**”) to become effective on **Wednesday, December 27, 2023, at 4:30 p.m., Eastern Time**, or as soon as reasonably practicable thereafter.

The Registrant understands that the Staff of the Commission will consider this request as confirmation by the Registrant that it is aware of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement.

The Registrant hereby authorizes Leslie Marlow of Blank Rome LLP to orally modify or withdraw this request for acceleration. Please contact Leslie Marlow at (212) 885-5358 or Melissa Palat Murawsky at (215) 569-5732 with any questions you may have concerning this request, and please notify either of them when this request for acceleration has been granted.

Very truly yours,

SAFE AND GREEN DEVELOPMENT CORPORATION

By: /s/ Nicolai Brune

Name: Nicolai Brune

Title: Chief Financial Officer

cc: Leslie Marlow, Blank Rome LLP
Melissa Palat Murawsky, Blank Rome LLP