

**C L I F F O R D  
C H A N C E**

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June 13, 2017

**VIA EDGAR AND FEDERAL EXPRESS**

Sonia Gupta Barros  
Rahul Patel  
Office of Real Estate and Commodities  
United States Securities and Exchange Commission  
Division of Corporation Finance  
Mailstop 3233  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Safety, Income and Growth, Inc.  
Amendment No. 3 to Registration Statement on Form S-11  
File No. 333-217244

Dear Ms. Barros and Mr. Patel:

On behalf of our client, Safety, Income and Growth, Inc., we transmit for filing under the Securities Act of 1933, as amended, Amendment No. 3 to the Company's Registration Statement on Form S-11.

If you have any questions regarding the foregoing, please do not hesitate to call me at (212) 878-8526.

Sincerely,

/s/ Kathleen L. Werner

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Kathleen L. Werner

cc: Eric McPhee, Securities and Exchange Commission  
Wilson Lee, Securities and Exchange Commission  
Jay Sugarman, Safety, Income and Growth, Inc.  
Geoffrey Jervis, Safety, Income and Growth, Inc.

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