

April 1, 2019

Andrew C. Richardson
Chief Financial Officer
Safehold Inc.
1114 Avenue of the Americas
39th Floor
New York, NY 10036

Re: Safety, Income & Growth Inc.
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed February 14, 2019
File No. 001-38122

Dear Mr. Richardson:

We have completed our review of your filing. 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.

Corporation Finance
and

Sincerely,
Division of
Office of Real Estate
Commodities