

December 14, 2022

VIA EDGAR

U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-3233

Attention: Ms. Ada Sarmento

**Re: TransCode Therapeutics, Inc.
Acceleration Request for Registration Statement on Form S-3
File No. 333-268764**

Dear Ms. Sarmento:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), TransCode Therapeutics, Inc. (the “**Company**”) hereby requests that the effective date of the above-referenced registration statement (the “**Registration Statement**”) be accelerated to December 16, 2022, at 1:30 p.m., Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Goodwin Procter LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Goodwin Procter LLP by calling Finn Murphy at (212) 459-7257.

Please contact Michael Bison and Finnarr Murphy of Goodwin Procter LLP via telephone at (617) 570-1933 and (212) 459-7257 or via e-mail (MBison@goodwinlaw.com or FMurphy@goodwinlaw.com), respectively, with any questions.

Sincerely,

TRANSCODE THERAPEUTICS, INC.

/s/ Robert Michael Dudley

Robert Michael Dudley
Chief Executive Officer

cc: Thomas A. Fitzgerald, *TransCode Therapeutics, Inc.*
Michael Bison, *Goodwin Procter LLP*
Finn Murphy, *Goodwin Procter LLP*
