



September 22, 2023

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: *TransCode Therapeutics, Inc.*
Registration Statement on Form S-1
File No. No. 333-274251

Acceleration Request

Requested Date: September 26, 2023
Requested Time: 5:00 p.m. Eastern Time (US)

Ladies and Gentlemen:

In connection with the above-referenced Registration Statement, and pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), we, as underwriter, hereby join in the request of TransCode Therapeutics, Inc. that the effective date of the Registration Statement be accelerated so that it will be declared effective at 5:00 p.m., Eastern Time (US), on September 26, 2023, or at such later time as the Company or its outside counsel, Goodwin Procter LLP, may request via a telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission.

Pursuant to Rule 460 under the Act, we wish to advise you that the underwriter has distributed as many copies of the preliminary prospectus dated September 8, 2023 to underwriters, dealers, institutions and others as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned, as representatives of the several underwriters, have complied and will comply, and we have been informed by the participating underwriters that they have complied and will comply, with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

Acting on behalf of itself and the several Underwriters

ThinkEquity LLC

By: /s/ Kevin Mangan

Name: Kevin Mangan

Title: Managing Director, Head of Equity Syndicate
