

**VIA EDGAR**

September 25, 2023

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Tim Buchmiller

**Re: TransCode Therapeutics, Inc.  
Withdrawal of Acceleration Request and  
Request for Acceleration of Effectiveness  
Registration Statement on Form S-1, as amended  
File No. 333-274251**

Dear Mr. Buchmiller,

Reference is made to the letter of TransCode Therapeutics, Inc. (the "**Company**"), filed as correspondence via EDGAR on September 22, 2023, in which the Company requested the acceleration of the effective time and date of Company's Registration Statement on Form S-1, as amended (File No. 333-274251) (the "**Registration Statement**") to 5:00 p.m., Eastern time, on September 26, 2023. We are no longer requesting that such Registration Statement be declared effective at this specific date and time and we hereby formally withdraw such request for acceleration.

If you have any questions regarding this request, 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.

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*  
Finnarr Murphy, *Goodwin Procter LLP*

---