



April 23, 2021

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. 333-253599***

***Acceleration Request***

***Requested Date:   April 27, 2021***  
***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 representative of the underwriters, 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 April 27, 2021, 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 underwriters have distributed as many copies of the Preliminary Prospectus dated April 16, 2021 to underwriters, dealers, institutions and others as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned, as representative of the several underwriters, has 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,

THINKEQUITY  
a division of Fordham Financial Management, Inc.

By: /s/ Kevin Mangan  
Name: Kevin Mangan  
Title: Managing Director, Head of Equity Syndicate

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