

**VIA EDGAR**

December 6, 2022

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549  
Attention: Jane Park

Re: TransCode Therapeutics, Inc. Request to Withdraw Registration Statement on Form S-1 (File No. 333-268566)

Dear Ms. Park:

In accordance with Rule 477 of the Securities Act of 1933, as amended (the "Securities Act"), TransCode Therapeutics, Inc. (the "Company") hereby requests the withdrawal, effective as of the date hereof or as promptly as practicable, of the above-referenced registration statement (the "Registration Statement"), including all exhibits filed therewith and any amendments thereto. The Registration Statement was originally filed on November 28, 2022 and was amended on November 30, 2022.

The Company has determined not to pursue the sale of the securities covered by the Registration Statement at this time. The Company confirms that the Registration Statement was not declared effective and no securities have been sold pursuant to the Registration Statement.

The Company further requests that, in accordance with Rule 457(p) of the Securities Act, all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

Should you have any questions, or require any additional information, please do not hesitate to contact Michael Bison and Finn Murphy of Goodwin Procter LLP, counsel to the Company, at (617) 570-1933 and (212) 459-7257, respectively.

Very truly yours,

/s/ Robert Michael Dudley

Name: Robert Michael Dudley

Title: Chief Executive Officer

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

---