

January 17, 2024

VIA FACSIMILE AND EDGAR

U.S. Securities and Exchange Commission
Division of Corporate Finance
Washington, DC 20549

**Re: TransCode Therapeutics, Inc.
Registration Statement on Form S-1 (Registration No. 333-276467) -
Concurrence in Acceleration Request**

Ladies and Gentlemen:

H.C. Wainwright & Co., LLC ("Wainwright"), solely acting as placement agent on a best-efforts basis in an offering pursuant to the registration statement on Form S-1 (333-276467) (the "Registration Statement"), hereby concurs in the request by TransCode Therapeutics, Inc. that the effective date of the above-referenced registration statement be accelerated to 5:15 P.M. Eastern Time on Wednesday, January 17, 2024, or as soon as practicable thereafter, pursuant to Rule 461 under the Securities Act. Wainwright affirms that it is aware of its obligations under the Securities Act as they pertain to the best efforts offering pursuant to the Registration Statement.

Very truly yours,

H.C. WAINWRIGHT & CO., LLC

By: /s/ Edward D. Silvera

Name: Edward D. Silvera

Title: Chief Operating Officer

430 Park Avenue | New York, NY 10022 | 212.356.0500 | www.hcwco.com
Member: FINRA/SIPC
