

**VIA EDGAR**

April 23, 2021

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Jason Drory, Mary Beth Breslin and Tim Buchmiller

**Re: TransCode Therapeutics, Inc.  
Acceleration Request for Registration Statement on Form S-1  
File No. 333-253599**

Dear Mr. Drory, Ms. Breslin and Mr. Buchmiller,

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), TransCode Therapeutics, Inc. (the “**Company**”) hereby requests that the effective date of the above-referenced registration statement (the “**Registration Statement**”) be accelerated to **April 27, 2021, at 5:00 p.m.**, Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Goodwin Procter LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Goodwin Procter LLP by calling Michael Bison at (617) 570-1933. We also respectfully request that a copy of the written order from the Securities and Exchange Commission (the “**Commission**”) verifying the effective time and date of the Registration Statement be sent to our counsel, Goodwin Procter LLP, Attention: Michael Bison, by facsimile to (617) 321-4370.

If you have any questions regarding this request, please contact Michael Bison of Goodwin Procter LLP at (617) 570-1933.

Sincerely,

TRANSCODE THERAPEUTICS, INC.

/s/ Robert Michael Dudley

Robert Michael Dudley  
Chief Executive Officer

cc: Thomas A. Fitzgerald, *TransCode Therapeutics, Inc.*  
Benjamin Bertan, Esq., *Goodwin Procter LLP*  
Kaitlin Carragher, Esq., *Goodwin Procter LLP*

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