

August 31, 2023

R. Michael Dudley
Chief Executive Officer
Transcode Therapeutics, Inc.
6 Liberty Square, #2382
Boston, MA 02109

Therapeutics, Inc.
Statement on Form S-1
2023

Re: Transcode
Registration
Filed August 29,
File No. 333-274251

Dear R. Michael Dudley:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Michael Bison, Esq.