



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

May 18, 2023

Steven DeMartino  
President, CFO, Treasurer & Secretary  
Transact Technologies, Inc  
One Hamden Center  
2319 Whitney Ave  
Suite 3B  
Hamden, CT 06518

**Re: Transact Technologies Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed March 28, 2023**  
**File No. 000-21121**

Dear Steven DeMartino:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology