



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

DIVISION OF  
CORPORATION FINANCE

July 8, 2020

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

**Re: TransCode Therapeutics, Inc.  
Registration Statement on Form S-1  
Exhibit Nos. 10.6 and 10.7  
Filed June 2, 2021  
File No. 333-253599**

Dear Mr. Dudley:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance

cc: Michael Bison, Esq.