

Mail Stop 6010

March 12, 2007

Mr. Carl E. Sassano  
Transcat, Inc.  
Chief Executive Officer  
35 Vantage Point Drive,  
Rochester, New York 14624

**Re: Transcat, Inc.**  
**Form 10-K for the Fiscal Year Ended March 25, 2006**  
**File No. 000-03905**

Dear Mr. Sassano:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant