

Mail Stop 4561

June 23, 2009

Bart C. Shuldman  
Chairman, President and CEO  
TransAct Technologies, Inc.  
One Hamden Center  
2319 Whitney Avenue, Suite 3B  
Hamden, CT 06518

**Re: Transact Technologies, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 16, 2009  
File no. 0-21121**

Dear Mr. Shuldman:

We have completed our review of your Form 10-K and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief