

December 14, 2005

via U.S. mail and facsimile

Angela D. Toppi, Chief Financial Officer  
Trans-Lux Corporation  
110 Richards Avenue  
Norwalk, CT 06856-5090

RE: Form 10-K for the Fiscal Year Ended December 31, 2004  
File No. 1-2257

Dear Ms. Toppi:

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

Sincerely,

Nili Shah  
Accounting Branch Chief

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE