



DIVISION OF
CORPORATION FINANCE

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

November 6, 2017

Mail Stop 4631

Via U.S. Mail

Jean-Marc Allain

President

Trans-Lux Corporation

445 Park Avenue, Suite 2001

New York, NY 10022

Re: Trans-Lux Corporation
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 24, 2017
File No. 1-02257

Dear Mr. Allain:

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,

/s/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction