



DIVISION OF  
CORPORATION FINANCE

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

November 23, 2020

Jim Jenkins  
General Counsel and VP of Corporate Development  
TRANSCAT INC  
35 Vantage Point Drive  
Rochester, New York 14624

**Re: TRANSCAT INC**  
**Registration Statement on Form S-3**  
**Filed November 17, 2020**  
**File No. 333-250135**

Dear Mr. Jenkins:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Kayla Klos, Esq.