



DIVISION OF  
CORPORATION FINANCE

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

August 8, 2023

Lee D. Rudow  
President and Chief Executive Officer  
Transcat, Inc.  
35 Vantage Point Drive  
Rochester, New York 14624

**Re: Transcat, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 2, 2023**  
**File No. 333-273616**

Dear Lee D. Rudow:

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 Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Alexander R. McClean, Esq.