

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

May 18, 2023

Steven DeMartino
President, CFO, Treasurer & Secretary
Transact Technologies, Inc
One Hamden Center
2319 Whitney Ave
Suite 3B
Hamden, CT 06518

Re: Transact Technologies Inc Form 10-K for the Fiscal Year Ended December 31, 2022 Filed March 28, 2023 File No. 000-21121

Dear Steven DeMartino:

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,

Division of Corporation Finance Office of Technology