DIVISION OF

CORPORATION FINANCE

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

Mail Stop 4561

September 19, 2017

Mahmud Haq Chief Executive Officer Medical Transcription Billing, Corp. 7 Clyde Road Somerset, New Jersey 08873

> Re: Medical Transcription Billing, Corp. Registration Statement on Form S-1 Filed September 15, 2017 File No. 333-220493

Dear Mr. Haq:

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

Please refer to Rule 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 Ji Shin, Attorney-Advisor, at (202) 551-3579 or me at (202) 551-3453 with other questions.

Sincerely,

/s/ Jan Woo

Jan Woo Legal Branch Chief Office of Information Technologies and Services

cc: David S. Song, Esq. Mazzeo Song P.C.