

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

August 21, 2020

Stephen Snyder Chief Executive Officer MTBC, Inc. 7 Clyde Road Somerset, NJ 08873

Re: MTBC, Inc.

**Registration Statement on Form S-1** 

Filed August 20, 2020 File No. 333-248204

Dear Mr. Snyder:

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 Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Larry Spirgel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance Office of Technology

cc: David Song, Esq.