

Medical Transcription Billing, Corp.  
7 Clyde Road  
Somerset, NJ 08873

July 9, 2014

VIA EDGAR

Mark P. Shuman  
Branch Chief – Legal  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, NE  
Washington, DC 20549

Re: Medical Transcription Billing, Corp. Registration Statement on Form S-1  
Commission File No. 333-192989

Dear Mr. Shuman:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Medical Transcription Billing, Corp. (the “Registrant”) hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-192989) (the “Registration Statement”), so that it may become effective at 4:00 p.m. on July 10, 2014, or as soon thereafter as practicable.

The Registrant hereby acknowledges that:

- (i) should the Securities and Exchange Commission (the “Commission”) or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
  - (ii) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
  - (iii) the Registrant may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.
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Thank you for your prompt attention to this request. We request that such effectiveness be confirmed in writing.

Very truly yours,

MEDICAL TRANSCRIPTION BILLING, CORP.

By: /s/ Mahmud Haq

Mahmud Haq  
Chief Executive Officer

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