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July 21, 2014

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Attention: Mark P. Shuman
Ivan Griswold
Laura Veator
Stephen Krikorian

**Re: Medical Transcription Billing, Corp.
Amendment No. 8 to Registration Statement on Form S-1
Filed on July 21, 2014
File No. 333-192989**

Ladies and Gentlemen:

On behalf of our client, Medical Transcription Billing, Corp. (“**MTBC**” or the “**Company**”), we are responding to oral comments of the staff of the Securities and Exchange Commission provided to us today relating to the above referenced Amendment No. 8 to Registration Statement on Form S-1 (the “**Registration Statement**”).

Please be advised that we have discussed with the Company, the underwriters and counsel for the underwriters the disclosure on pages 1, 55, 61 and 99 of the Registration Statement regarding the circumstances leading up to the reduction in the offering price on July 10, 2014. The Company and the underwriters believe that such disclosure adequately describes the circumstances regarding the reduction in the offering price in all material respects and that there are no additional material facts specific to the Company that the Company or the underwriters are aware of that should be disclosed in the Registration Statement in order to make those statements not misleading.

A Pennsylvania Limited Liability Partnership

California Colorado Connecticut Delaware District of Columbia
Florida Nevada New Jersey New York Pennsylvania



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Sincerely,

/s/ Alison Newman

cc: Mahmud Haq, Medical Transcription Billing, Corp.
Bill Korn, Medical Transcription Billing, Corp.
Stephen Snyder, Medical Transcription Billing, Corp.
Mitchell Nussbaum, Loeb & Loeb LLP
