

June 20, 2017

VIA EDGAR

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

Attn: Ms. Jan Woo  
Ms. Ji Shin

Re: Medical Transcription Billing, Corp.  
Amendment No. 3 to Registration Statement on Form S-1  
Submitted June 14, 2017  
File No.: 333-214863

Ladies and Gentlemen:

On behalf of Medical Transcription Billing, Corp., a Delaware corporation (the “Company”), we respectfully submit the following responses to the comments received from the staff (the “Staff”) of the Securities and Exchange Commission by telephone on June 16, 2017 with respect to the above referenced registration statement (the “Registration Statement”). We have filed through EDGAR Amendment No. 4 to the Registration Statement. For the Staff’s reference, we have also forwarded copies of Amendment No. 4 marked to show changes from Amendment No. 3 to the Registration Statement. A copy of this letter has been furnished on EDGAR as correspondence.

In this letter, we have summarized in bold face type the comments you conveyed to us. The Company’s response to each comment is set forth immediately below the text of the applicable comment.

We understand that you will be reviewing the Company’s responses and may have additional comments. We welcome any questions you may have concerning the Company’s responses and thank you for your attention devoted to the filing.

Staff Comments and Company Responses:

1. **Please remove the "Total" column from the offering price table on the prospectus cover page.**

*Response: The Company has revised the prospectus cover page by removing the Total column from the offering price table.*

2. **Please correct the Form 8-K filing date referenced in the Montgomery Coscia Greilich LLP consent from November 30, 2016 to December 1, 2016.**

*Response: The Company has filed an amended consent from Montgomery Coscia Greilich LLP to reference the Form 8-K filed on December 1, 2016.*

Thank you in advance for your review. Please contact me with any questions or comments you may have at (212) 599-3077.

Very truly yours,

MAZZEO SONG P.C.

*/s/ David S. Song*

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David S. Song

Partner

cc: Mr. Mahmud Haq, Medical Transcription Billing, Corp.  
Mr. Stephen Snyder, Medical Transcription Billing, Corp.  
Mr. Bill Korn, Medical Transcription Billing, Corp.  
Ms. Shruti Patel, Medical Transcription Billing, Corp.

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