

MAIL STOP 3561

February 5, 2007

Mr. C. Christian Winkle
Chief Executive Officer
MQ Associates, Inc.
4300 North Point Parkway
Alpharetta, GA 30022

Re: MQ Associates, Inc.
Form 10-K for Fiscal Year Ended December 31, 2004
File No. 333-101399

Dear Mr. Winkle:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth Companies

cc: William L. Tolbert, Jr., Jenner & Block LLP