



DIVISION OF  
CORPORATION FINANCE

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

May 31, 2012

Via E-mail

Kathryn F. Twiddy, Esq.  
Chief Legal Officer  
MModal Inc.  
9009 Carothers Parkway  
Franklin, TN 37067

**Re: MModal Inc.  
Amendment No. 1 to Registration Statement on Form S-3  
Filed May 18, 2012  
File No. 333-180636**

Dear Ms. Twiddy:

We have reviewed your amended registration statement and have the following comment. References to prior comments are to those in our letter dated May 1, 2012.

General

1. We note your response to prior comment 1. Please tell us if Mr. Aquilina was a named executive officer when he separated from employment with you on June 30, 2011. Pursuant to Item 5.02(b) of Form 8-K, you must file a report within four days of the date that a named executive officer retires, resigns or is terminated from your company. It appears that the first time you disclosed that Mr. Aquilina had separated from the company was in the Form 8-K filed on August 16, 2011, which was 48 days after the event occurred.

If you have any questions regarding our comment, please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or, in his absence, me at (202) 551-3462. Should you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3735.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief - Legal

cc: Via E-mail  
Scott R. Jones, Esq.  
Pepper Hamilton LLP