



DIVISION OF
CORPORATION FINANCE

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

February 18, 2011

Larry G. Gerdes
Chief Executive Officer
Transcend Services, Inc.
One Glenlake Parkway, Suite 1325
Atlanta, Georgia 30328

Re: Transcend Services, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 3, 2010
File No. 0-18217

Dear Mr. Gerdes:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ William H. Thompson

William Thompson
Accounting Branch Chief