



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