



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

**Mail Stop 4561**

July 28, 2009

Peter Masanotti  
Chief Executive Officer  
MedQuist Inc.  
1000 Bishops Gate Blvd., Suite 300  
Mount Laurel, NJ 08054

**Re: MedQuist Inc.  
Preliminary Information Statement on Schedule 14C  
Filed July 10, 2009  
Current Report on Form 8-K  
Filed July 14, 2009  
File No. 001-13326**

Dear Mr. Masanotti:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via facsimile (856) 206-4211  
Mark R. Sullivan, Esq.