



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.