



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2010

Mr. Anthony James  
Chief Financial Officer  
MedQuist, Inc.  
1000 Bishops Gate Blvd, Suite 300  
Mount Laurel, NJ 08054  
*Also via facsimile at: (856) 793-6150*

**Re: MedQuist, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 12, 2010, as amended April 30, 2010 and July 6, 2010**  
**File No. 001-13326**

Dear Mr. James:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief