

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

May 6, 2008

ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934

MedQuist Inc.
File No. 000-19941- CF#20544

MedQuist Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on July 5, 2007.

Based on representations by MedQuist Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

| | |
|-----------------|-----------------------|
| Exhibit 10.26.2 | through May 22, 2010 |
| Exhibit 10.26.3 | through May 22, 2010 |
| Exhibit 10.26.4 | through May 22, 2010 |
| Exhibit 10.26.5 | through May 22, 2010 |
| Exhibit 10.26.6 | through May 22, 2010 |
| Exhibit 10.27 | through June 30, 2013 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

David L. Orlic
Special Counsel