



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2020

Stephen Snyder  
Chief Executive Officer  
MTBC, Inc.  
7 Clyde Road  
Somerset, New Jersey 08873

**Re: MTBC, Inc.**  
**Registration Statement on Form S-1**  
**Filed April 13, 2020**  
**File No. 333-237660**

Dear Mr. Snyder:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Larry Spigel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: David S. Song, Esq.