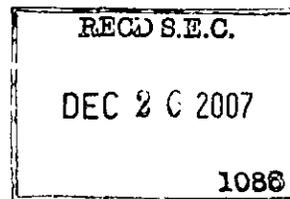




THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
300 BROADWAY  
ROCKVILLE, MD 20850



Gary Sundick  
Vice President  
Listing Qualifications

By Facsimile and First Class Mail

December 26, 2007

Ms. Cecile Peters  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549



CERTNAS

001-33208

Dear Ms. Peters:

This is to certify that on December 26, 2007, The Nasdaq Stock Market (the "Exchange") received from VCG Holding Corp. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value \$0.0001 per share

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

PROCESSED  
3  
JAN 25 2008  
THOMSON  
FINANCIAL

END