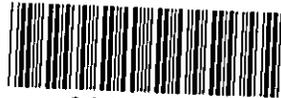
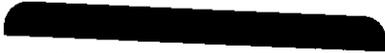




THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
3900 BLACKWELL ROAD
FOLKVILLE, MD 21030

Received SEC
OCT 28 2008
Washington, DC 20549

Gary Sundick
Vice President
Listing Qualifications



08060201

CERTNAS
001-04184

By Facsimile and First Class Mail

October 28, 2008

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

PROCESSED
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THOMSON REUTERS

Dear Ms. Peters:

This is to certify that on October 27, 2008 The Nasdaq Stock Market (the "Exchange") received from Valpcy-Fisher Corporation (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$0.05 par value

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,

END