

**NASDAQ**

THE NASDAQ STOCK MARKET  
9600 BLACKWELL ROAD  
ROCKVILLE, MD 20850

William Slattery  
Vice President  
Listing Qualifications



11005458

Electronic Mail Only

February 2, 2011

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

Dear Ms. Peters:

This is to certify that on February 1, 2011 The Nasdaq Stock Market (the "Exchange") received from MedQuist Holdings Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

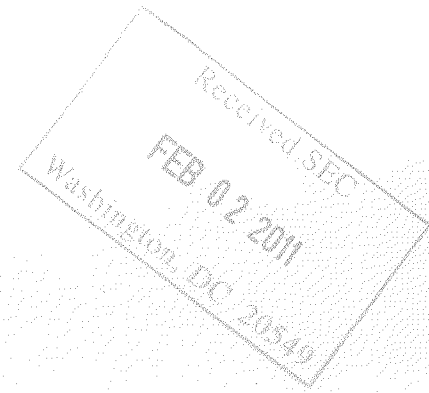
Common stock, par value U.S. \$0.10 per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

*William Slattery*



CECINAS  
001-35069