

MedQuist Holdings Inc.  
Form NT 10-K  
May 03, 2011

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
FORM 12b-25

Commission File Number: 1-35069  
CUSIP Number: 584949101

NOTIFICATION OF LATE FILING

(Check One):  Form 10-K  Form 20-F  Form 11-K  Form 10-Q  Form 10-D  Form N-SAR  
 Form N-CSR

For Period Ended: **December 31, 2010**

Transition Report on Form 10-K

Transition Report on Form 20-F

Transition Report on Form 11-K

Transition Report on Form 10-Q

Transition Report on Form N-SAR

For the Transition Period Ended:

**Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.**

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I  
REGISTRANT INFORMATION

**MedQuist Holdings Inc.**

Full Name of Registrant

Former Name if Applicable

**9009 Carothers Parkway, Suite C-2**

Address of Principal Executive Office (*Street and Number*)

**Franklin, TN 37067**

City, State and Zip Code

---

**PART II**  
**RULE 12b-25 (b) AND (c)**

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR, or Form N-CSR or portion thereof will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

**PART III**  
**NARRATIVE**

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

MedQuist Holdings Inc. (the Company) was unable to file Amendment No. 1 to its Annual Report on Form 10-K for the fiscal year ended December 31, 2010 (the Form 10-K) within the prescribed period (on or before May 2, 2011) because of unanticipated delays in compiling all of the information necessary to make the filing on or before May 2, 2011. The Company subsequently filed Amendment No. 1 to the Form 10-K on May 3, 2011.

**PART IV**  
**OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification:

Mark R. Sullivan

(856)

206-4210

(Name)

(Area Code)

(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).  Yes  No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?  Yes  No

---

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

**MedQuist Holdings Inc.**

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: May 3, 2011

By: /s/ Mark R. Sullivan

Name:

Mark R. Sullivan

Title: General Counsel, Chief Compliance Officer and  
Secretary