

Mail Stop 3561

April 30, 2008

Mr. Robert P. Gasparini
NeoGenomics, Inc.
12701 Commonwealth Drive, Ste. 9
Fort Myers, FL 33913

**Re: NeoGenomics, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
File No. 333-72097**

Dear Mr. Gasparini:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services