

**NEOGENOMICS, INC.**  
12701 Commonwealth Drive  
Suite 9  
Fort Myers, Florida 33913

July 29, 2005

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Judiciary Plaza  
Washington, D.C. 20549

**Re: NeoGenomics, Inc.**  
**Request for Acceleration of Registration Statement on Form SB-2**  
**File No. 333-126754**

Ladies and Gentlemen:

NeoGenomics, Inc. (the "Company") hereby requests acceleration of the effectiveness of its Registration Statement on Form SB-2 (File No. 333-126754), filed on July 20, 2005 to 5:00 pm on August 1, 2005, or as soon thereafter as practicable.

Please direct any questions or comments regarding this filing to Ronald S. Haligman at (305) 539-3339 or Clayton E. Parker at (305) 539-3306 of Kirkpatrick & Lockhart Nicholson Graham, LLP, counsel to the Company.

Sincerely,

/s/ Robert P. Gasparini  
Robert P. Gasparini  
President and Chief Executive Officer