

**VIA EDGAR**

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: **NeoGenomics, Inc.**  
**Post-Effective Amendment No. 2 on Form SB-2**  
**File No. 333-126754**  
**Filed May 15, 2007**  
**Form AW – Application for Withdrawal**

Dear Sir or Madam:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended, NeoGenomics, Inc., a Nevada corporation, respectfully requests that the Securities and Exchange Commission (the “***Commission***”) consent to the withdrawal of the above-referenced Post-Effective Amendment No. 2 on Form SB-2 to the Registration Statement on Form SB-2 and all exhibits thereto filed with the Commission on May 15, 2007 (the “***Post-Effective Amendment***”) because the Post-Effective Amendment was submitted with the wrong registration number requiring a revised filing.

Please do not hesitate to contact the undersigned (239) 768-0600 or Clayton E. Parker at Kirkpatrick & Lockhart Preston Gates Ellis, LLP at (305) 539-3300 should you have any questions with respect to this request.

Very truly yours,

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