

SPEEDEMISSIONS INC  
Form RW  
October 15, 2007

[Speedemissions, Inc. Letterhead]

October 15, 2007

**VIA EDGAR AND FEDERAL EXPRESS**

United States Securities  
and Exchange Commission  
Division of Corporation Finance  
100 F Street NE  
Washington, D.C. 20549

Re: Speedemissions, Inc.  
Form RW (File No. 333-118940)  
Filed October 15, 2007  
Ladies and Gentlemen:

Speedemissions, Inc. has elected to withdraw the above-referenced Registration Statement.

If you have any questions regarding this application for withdrawal, please contact Bruce Parsons of Burr & Forman LLP, at (205) 458-5303.

Thank you for your time and attention to this matter.

Very truly yours,

*Richard A. Parlontieri*

Richard A. Parlontieri

President