

Edgar Filing: SportsQuest, Inc. - Form RW

SportsQuest, Inc.  
Form RW  
September 24, 2008

SportsQuest, Inc.  
1809 East Broadway #125  
Oviedo, Florida 32765  
(757) 572-9241

**Via Edgar**

September 24, 2008

**United States Securities and Exchange Commission**

Division of Corporation Finance

100 F Street N.E.

Washington D.C. 20002

Re: SportsQuest, Inc.

Request to Withdraw Registration Statement on FormSB-2 (RW)  
SEC File Number 333-146110

Ladies and Gentlemen:

Pursuant to Rule 477(a) promulgated under the Securities Act of 1933, as amended (the "Securities Act"), SportsQuest, Inc. (the "Registrant") hereby requests immediate withdrawal of its Registration Statement on Form SB-2 (File No. 333-146110), which was originally filed with the Securities and Exchange Commission (the "Commission") on September 14, 2007, along with any amendments and exhibits (the "Registration Statement").

The Registrants believes that withdrawal of the Registration Statement is consistent with the public interest and the protection of investors, as contemplated by Rule 477(a) under the Securities Act. The Registrant is withdrawing the Registration Statement to avoid the automatic effectiveness of the Registration Statement sixty days after its initial filing before the Registrant has had an opportunity to fully respond to the comments of the Commission staff. Please note that the Registration Statement was a voluntary filing under Section 12(g) of the Securities Exchange Act of 1934, as amended.

It is our understanding that this application for withdrawal of the Registration Statement will be deemed granted as of the date that it is filed with the Commission unless, within fifteen days after such date, the Registrant receives notice from the Commission that this application will not be granted.

If you have any questions regarding this application for withdrawal, please contact the undersigned at (757) 572-9241, or the Company's counsel, Joseph I. Emas at (305) 531-1174.

Very truly yours,

By /s/ R. Thomas Kidd

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R. Thomas Kidd  
Chief Executive Officer

