

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 14, 2007

Mr. David Teitel  
Chief Financial Officer  
Inverness Medical Innovations, Inc.  
51 Sawyer Road, Suite 200  
Waltham, MA 02453

**Re: Inverness Medical Innovations, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**Form 8-K filed May 23, 2007**  
**File No. 001-16789**

Dear Mr. Teitel:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief